

**THE TREASURY ORDERS  
AND  
THE SUBSIDIARY RULES  
MADE THEREUNDER**

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**FINANCIAL PUBLICATIONS OF THE  
GOVERNMENT OF BOMBAY**

**No. II**

*SECOND EDITION*

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## P R E F A C E

Under Rule 16 of the Devolution Rules the Governor-General in Council, with the previous sanction of the Secretary of State in Council, issued Treasury Orders in the Government of India, Finance Department, Resolution No. 116-A dated the 9th February 1922 and Appendix A thereto was revised by Government of India, Finance Department, Endorsement No. D. 5780-F dated the 3rd August 1933. These Treasury Orders prescribe the procedure for the payment of moneys into, and the withdrawal, transfer and disbursement of moneys from the public account and for the custody of moneys standing in the public account. Under the powers vested in the Local Governments by some of the Treasury Orders, Subsidiary Rules have been framed by this Government, with the approval of the Government of India and the Auditor General where necessary. The Treasury Orders have been reproduced in this Manual for convenience of reference, and the subsidiary rules framed by the Government of Bombay have been printed below each Treasury Order. These subsidiary rules include many of the existing detailed rules in the Civil, Public Works, and Forest Account Codes. The explanatory memorandum inserted at the end of this volume indicates the particular rules or authority on which each subsidiary rule is based. Forms and other Schedules relevant to the rules taken from the existing codes referred to above have been included in a separate "Subsidiary Rules" series for the use of the Government officers concerned.

2. The Subsidiary Rules came into force with effect from 1st August 1926.

3. This edition embodies the orders of Government issued up to 7th August 1934. The Accountant General, the Treasury Officers and other Government servants dealing with the custody, payment, disbursement and transfer of public money are requested to bring to the notice of the Finance Department any omissions or inaccuracies in these rules.

C. G. FREKE,

Financial Secretary to Government.

FINANCE DEPARTMENT :

Bombay Castle,

7th August 1934.

12  
List of correction slips pasted.

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Slip

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74-79	7th Oct 1941	

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GOVERNMENT OF INDIA ACT.

Section 45-A.

Section 129-A.

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Devolution Rule 16 (Payment of Government Revenue into the public account).

SUBSIDIARY RULES OF THE GOVERNMENT  
OF BOMBAY.

# THE TREASURY ORDERS AND THE SUBSIDIARY RULES MADE THEREUNDER.

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## No. 8

*Page 1, Treasury Order 3—*

*Substitute* the following for the second sentence of this Order:—

“The conditions under which they are deposited in the Bank are governed by the provisions of the Reserve Bank of India Act, 1934.”

(G.R., 737/33, dated 15th March 1935.)

(Correction No. 8, Financial Publication No. II,  
2nd Edition, dated 17th June 1935.)



*Page 1, Treasury Order 2 (a)—*

*Substitute* the following for this Treasury Order—

“The *Bank* means the Reserve Bank of India or any agency of the Reserve Bank of India and includes the Imperial Bank of India which may act as the Bank of India in accordance with the provisions of the Bank of India Act (Act II of 1934).”

(G.R., 737/33, dated 15th March 1933)

(Correction No. 7, Financial Publications  
2nd Edition, dated 17th June 1933)

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# THE TREASURY ORDERS AND THE SUBSIDIARY RULES MADE THEREUNDER.

N.B.—“T. O.” indicates “Treasury Order” and “Sub. R.” indicates “Subsidiary Rule” framed by the local Government under the Treasury Orders.

These Treasury Orders, seeing that they are issued ultimately under section 45-A of the Government of India Act, have statutory authority in their application to provincial transactions only. In their application to central transactions, they should be regarded as executive orders issued by the Governor-General in Council, which can be modified by that authority without the previous sanction of the Secretary of State in Council.

## SECTION I.—SHORT TITLE AND DATE OF EFFECT.

**T. O. 1.**—These orders may be called the Treasury Orders and they shall come into force with effect from the 1st March 1922.

## SECTION II.—DEFINITIONS.

**T. O. 2.**—In these orders—

(a) **The Bank** means the Imperial Bank of India or any branch of the Imperial Bank of India.

(b) **Collector** means the chief officer in charge of the revenue administration of a district.

(c) **Principal Auditor** is used in the sense in which it is defined in the rules made under section 96-D of the Government of India Act.

(d) **Treasury** includes a sub-treasury.

(e) **Treasury Officer** means the officer in immediate executive charge of a treasury.

## SECTION III.—LOCATION OF MONEYS STANDING IN THE PUBLIC ACCOUNT.

**T. O. 3.**—Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the terms of the agreement of the Secretary of State in Council with the Bank.

## SECTION IV.—GENERAL SYSTEM OF TREASURY CONTROL.

**T. O. 4.**—Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, there shall be in every district a treasury under the charge of a Treasury Officer. If moneys standing in the public account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments: that of the accounts, under the charge of an Accountant, and that of the cash, under the charge of a treasurer.

**T. O. 5.**—In any treasury in which a Government servant of the Indian Audit Department has not been appointed, as such, to be Treasury Officer, the following orders will apply :—

**T. O. 5 (a).**—The treasury shall be in the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. He shall be responsible for the proper observance of these orders and for the punctual submission of all returns required from the treasury by the Governor-General in Council.

*Note 1.*—The responsibilities of the Collector and the Treasury Officer in respect of the business of the treasury are detailed in rules 336 to 338 of the Financial Rules of the Government of Bombay.

*Note 2.*—The Collectors are authorised to appoint the Head Accountants at treasuries to the immediate control of the treasury during the unavoidable absence of the Treasury Officers from their offices. Early intimation of the issue of such orders should be sent to the audit officer and a copy of the orders together with a specimen signature of the Head Accountant so authorised should also be sent to the local branch of the Imperial Bank of India if there is a branch of the Bank at the District Head Quarters.

In cases where owing to his absence from the Head Quarters, it is not possible for the Collector to issue an order in advance, the Treasury Officer may report the circumstances to the Collector and entrust the Head Accountant with the control of the treasury and send an intimation to the Bank to that effect. The Collector will however confirm the Treasury Officer's action later on and send intimation to that effect to the audit office and the Imperial Bank.

**Sub. R. 1.**—The responsibility for the proper management and working of the district treasuries rests entirely with the local revenue officers acting under the orders of the Provincial Government and no portion of this responsibility should be imposed on the Principal Auditor. The system of inspection of treasuries by officers of the Accounts Department has been substituted for inspections previously carried out by Commissioners or other supervising officers, and is not intended to relieve the District Officers of their responsibilities in the matter of management and inspection.

**T. O. 5 (b).**—The duty of verifying and certifying the monthly cash balance, if any, in the treasury, and of submitting monthly accounts in such form or forms and after such verification as the Auditor General may prescribe, shall be undertaken by the Collector or by such other officer as the Governor in Council may specify. It must be performed by the Collector in person at least once in every period of six months.

**Sub. R. 2.**—The Collector when at headquarters must always verify the district treasury balance in person and sign the accounts which are to be rendered to the Deputy Controller of the Currency and the Principal Auditor. When he is absent on tour on the 1st of the month the duties may be entrusted to the senior gazetted subordinate of the district staff present at headquarters, not being the officer in charge of the treasury, or to any of his Assistants or District Deputies in permanent charge of talukas. The Collector should, however, himself perform the duty in person at least once in every six months. The fact of his absence must be distinctly noted in the returns and accounts.

**Sub. R. 3.**—If neither the Collector nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at headquarters when the accounts are ready for signature, the cash balance may be verified and the accounts be signed by the Treasury Officer, but the absence of all other officers as above must be certified on the

## No. 9

the end of this order and *add* the following

Bank of India.”

37/33, dated 15th March 1935.)

No. 9, Financial Publication No. II,  
tion, dated 17th June 1935.)

face of the account and the cash balance should be verified by another officer and reported to the Deputy Controller of the Currency and the Principal Auditor as soon as any such other officer returns to headquarters.

*Note 1.*—The responsibility of the Collector in respect of the verification is also laid down in rule 336 (1) of the Financial Rules of the Government of Bombay.

*Note 2.*—The ordinary detailed rules for the procedure of verification of treasury cash balances are given in Article 20 of the Resource Manual.

**T. O. 5 (c).**—A change of the incumbent of the office of Collector shall at once be reported to the Principal Auditor concerned by the incoming Collector, who shall certify to the Principal Auditor the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Auditor General may prescribe.

**T. O. 6.**—In any treasury in which a Government servant of the Indian Audit Department has been appointed, as such, to be Treasury Officer, the duties of the Collector in relation to the custody of moneys in the treasury shall be such as the Governor in Council, with the concurrence of the Governor-General in Council, may specify.

## SECTION V.—PAYMENT OF GOVERNMENT MONEYS INTO THE PUBLIC ACCOUNT.

**T. O. 7.**—Except as provided in order 8, all moneys received by Government servants in their official capacity, other than moneys withdrawn from the public account under the provisions of section VIII below, shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the general balances of Government. Departmental receipts shall not be appropriated to meet departmental expenditure except with the sanction of the Governor-General in Council.

**Sub. R. 4.**—In the following cases this order has been relaxed by the Governor-General in Council :—

(a) Money received in the Civil, Revenue and Criminal Courts may be appropriated to meet expenditure on services of summonses, diet money of witnesses, etc.

(b) Government servants appointed Notaries Public, under Act XXVI of 1881, are allowed to defray legal expenses incurred by them in the discharge of their duties as such out of the fees received by them.

(c) Cash receipts of the Public Works Department, the balance only being credited to Government, may be temporarily used (1) for current works expenditure and (2) in very exceptional cases, for disbursement of pay and travelling allowance where this course has been authorised by the Principal Auditor, with a view to prevent any abnormal delays in payment.

(d) Cash receipts of the Forest Department may be used for meeting immediate local expenditure.

(e) The use by the Jail Superintendent, under Departmental regulations, of cash found on the persons of prisoners at the time of their admission to Jail is permitted for the repayment of similar sums due to other prisoners on their release.

**T. O. 8.**—In certain exceptional cases, Government servants may be permitted to open a separate account with a bank and to pay into it moneys received by them in their official capacity. The conditions on which such permission may be given are detailed in Appendix A.

**T. O. 9 (a).**—The procedure to be adopted by Government servants in paying into treasuries moneys derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipt for them shall be such as may be specified by the Governor in Council with the concurrence of the Auditor General.

### I. Departmental Officers.

**Sub. R. 5.**—Any person paying money into a Government treasury will present with it a memorandum (chalan), which will show distinctly the nature of the payment and the person or Government servant on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer except receipts for cash and cheques (other than pre-audit cheques issued by the Principal Auditor) paid for service stamps, which should always be signed by the Treasury Officer.

*Note.*—The above rule, in so far as it relates to the signing of receipts for sums of less than Rs. 500 by the Accountant and the Treasurer, does not apply to sub-treasuries.

**Sub. R. 6.**—Printed forms of chalan should be supplied by the treasury which may with advantage be bi-lingual. They should be presented in duplicate; one copy will be returned to the tenderer duly signed as a receipt and the other retained in the treasury for record. The presentation of triplicate chalans is allowed in cases where the triplicate is necessary for recording the remittance transactions.

**Sub. R. 7.**—A Public Works Officer, who has frequently to make remittances, will keep a book (T. O. Form No. 1) in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalan to be receipted by the treasury.

**Sub. R. 8.**—Duplicate chalans are not required, when remittances are made to a treasury for obtaining Remittance Transfer Receipts and Sub-Treasury Cash Orders; or when such remittances are accompanied by Remittance and Pass Books in which the Treasury Officer is required to acknowledge the receipt of the remittance.

**Sub. R. 9.**—A Treasury Officer will receive Forest Revenue

(1) when paid in by a Forest Officer; or

(2) when the chalan is countersigned by a Forest Officer; or

Vide corr  
Sd/- No. 74

## No. 14

*Sub-Rule 9, under Treasury Order No. 9 (a)—*

*The following note for the existing note under clause (3) of*

*Treasury Officers have been specially authorised to accept remittances of  
payable to the Madras and Central Provinces Governments on chalans  
by Madras and Central Provinces forest officers, respectively."*

*(G.R., R.D., 4679/33 dated 16th January 1936.)*

*Section No. 14, Financial Publication No. II, 2nd Edition,  
dated 23rd April 1936.)*

Page 4, T. O. 9 (a)—

Add the following at the end of the Note under Sub-rule 5 :—

“ At Sub-treasuries the Head Karkuns as *ex-officio* Sub-Treasury Officers sign all receipts during the absence of the Sub-Treasury Officer from the taluka headquarters. They have been authorised to sign them even when the Sub-Treasury Officer is present at the taluka headquarters.”

(G. R., F. D., 737/33, dated 9th December 1940.)



*Page 4, Treasury Order 9 (a)—*

In line 2 of Sub-Rule 7 *substitute* “ (T. O. Form No. 1-A) ” *for* “ (T. O. Form No. 1) ”.

(G.R., F.D., 1790/33, dated 27th May 1937.)

(Correction No. 36, Financial Publication No. II, 2nd Edition,  
dated 3rd July 1937.)

*Page 4, Sub-Rule 6—*

At the end of this Sub-Rule, *insert* the words “and in respect of payments under the Bombay Motor Vehicles Tax Act, 1935”.

(G.R., H.D., 8848/3, dated 13th April 1937.)

(Correction No. 34, Financial Publication No. II, 2nd Edition,  
dated 3rd July 1937.)

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[Price—Pies 6 or 1d.]

*Page 4, Sub-Rule 6 under Treasury Order No. 9 (a)—*

*Add the following as Sub-Rule 6-A :—*

“ When money is paid by a private person into a treasury located in the same place as the departmental officer concerned in the payment the chalans should be initialled by the departmental officer to whose account the money is to be credited. Otherwise the chalan should be tendered in triplicate one copy of the chalan being forwarded by the treasury to the departmental officer.”

(File S. 63/13728/36.)

(Correction No. 38, Financial Publication No. II, 2nd Edition,  
dated 3rd July 1937.)

No. 50

*Page 5, Sub-rule 13—*

*In line 9 of this Sub-rule for the words “one copy” substitute “~~the~~ original copy.”*

*(File No. S. 63/4046.)*

*(Correction No. 50, Financial Publication No. II, 2nd Edition,  
dated 26th July 1938.)*

- (3) when the Treasury Officer is specially authorised by a Forest Officer to receive it. In such cases a copy of the chalan will be forwarded by the Treasury Officer direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the latter.

*Note.*—Treasury Officers have been specially authorised to accept remittances of Forest Revenue payable to the Madras Government on chalans countersigned by Madras Forest Officers.

**Sub. R. 10.**—Remittances by Forest Officers may be in cash or partly in cash and partly by cheque, or wholly by a cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note.

**Sub. R. 11.**—If a Public Works Officer sends a cheque as a remittance to the treasury, the cheque should be drawn in his own favour and endorsed by himself with the words “Received payment by transfer credit to the Public Works Department”.

*Note.*—This rule does not apply to receipts realised by short payment on bills or other vouchers.

**Sub. R. 12.**—Remittances made to local head offices of the Imperial Bank of India of cheques paid in as Public Works receipts should be entered in the remittance book, but in the place for the treasury receipt should be entered “By Bank Cheques” and the book need not be sent with the remittance, provided that the cheques are always endorsed as prescribed in the preceding rule.

## II. Treasuries.

**Sub. R. 13.**—The memorandum with which money is presented to be paid in will be handed first to the Accountant (treasury clerk) who, if it is in order in all respects, will sign it. Next, the person making the payment will present it with the cash to the Treasurer, who will count and test the money, enter the amount in his own book, and sign the slip, which will again be taken to the Accountant for entry in his cash book and for the preparation of a formal receipt for his own or the Treasury Officer's signature. Such a receipt only will be a proper acquittance. If the memorandum is in duplicate one copy may be made use of for the receipt given by the treasury.

*Note.*—If a cheque on a Bank is accepted in payment of Government dues under the rules, the receipt for the actual cheque only should be given, but the formal receipt for payment should not be issued until the cheque has been cleared.

**Sub. R. 14.**—Receipts for sums less than Rs. 500 do not require the Treasury Officer's signature. All receipts will, however, be signed by the Accountant; and as those for sums received by transfer in account will not be signed by the Treasurer, the District Officer will, by an office order, designate the person who shall attach the second signature in the case of sums under Rs. 500.

**Sub. R. 15.**—The Public Works, and some other Departments, send a remittance book with their payments to the treasury. The treasury receipt should be given in it. The usual memorandum (or chalan)

is required, in addition to the remittance book, for use in the treasury. he

**Sub. R. 16.**—When slips in duplicate are tendered with cash the Accountant may initial both, and receiving both back signed from the Treasurer may complete his signature on one and return it as a receipt to the person who makes the payment first obtaining, in the case of sums of Rs. 500 and upwards, the signature of the Treasury Officer.

**Sub. R. 17.**—Cash should not be received from officers of Government for supplies of service stamps which should be made only under Financial Rule 87. Nor should any receipts be granted for such supplies except when payment is made therefor by a cheque drawn by an officer of the indenting department and not by a pre-audit cheque issued by the Principal Auditor. See also paragraph 11 (b) of Appendix 3 to the Financial Rules of the Government of Bombay. A receipt should, however, be issued when service stamps are sold for cash to the public under Appendix 9, Civil Account Code, Vol. II. Whenever a receipt is granted it should be on a printed form filled in by the clerks of the treasury and should always be signed by the Treasury Officer, whatever the amount may be. The sale of service stamps to officers of Local Funds or to Government officers in capacities connected with such funds, is prohibited, *vide* Civil Account Code, Article 221.

**Sub. R. 18.**—The Public Works Department has also a special printed form of indent for service postage stamps (T. O. Form 2) for use when the value of stamps is paid by cheque. This form should be recorded in the treasury and not signed by the Treasury Officer as a receipt.

**Sub. R. 19.**—All fees tendered by candidates for examination will be received at the treasury. A single receipt only is to be given; a duplicate may on no account be issued.

**Sub. R. 20.**—Forest revenue collected at outlying stations may be remitted to treasuries by means of money orders. In such cases no duplicate chalan is tendered at the treasury, but the money received from the post office is credited without any chalan. The acknowledgment with the coupon of the money order is forwarded by the treasury to the Divisional Forest Officer and also an advice of all the remittances received by money order on each day on which such transactions may occur.

**T. O. 9 (b).**—The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

*Note.*—The rules contained in Volume I of the Civil Account Code describe primarily the procedure specified by the Governor-General in Council which should be followed by Government servants paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them (*vide* Introductory Note 2 to Civil Account Code, Volume I, Eighth Edition—Reprint).

to this rule :—

ed at fish curing yards, who are not within a reason-  
o-treasuries, may be permitted to remit the sale  
s. The above procedure will apply in the case of

33, dated 15th September 1936.)

ncial Publication No. II, 2nd Edition,  
5th December 1936.)

*Page 6, Sub-Rule 20—*

*Insert the following note to this rule :—*

“ *Note.*—Yard karkuns employed at fish curing yards, who are not within a reasonable distance of treasuries or sub-treasuries, may be permitted to remit the sale proceeds of salt by money orders. The above procedure will apply in the case of such remittances.”

(G.R., R.D., 949/33, dated 15th September 1936.)

(Correction No. 21, Financial Publication No. II, 2nd Edition,  
dated 15th December 1936.)



**Sub. R. 20-A.**—Receipts should be given in duplicate—the duplicate copy being clearly marked as such—when money is paid into a Civil Treasury by Indian States in payment of the cost of stores issued by the Army.

**Sub. R. 20-B.**—Large remittances made into Treasuries by Railways on the last working day of a financial year which, on some occasions, cannot be brought into the Treasury Accounts for that year because it is found impossible to shroff them before the year closes should, on the authority of the Railway *chalans*, be brought into the Treasury Accounts for the day on which they are received even though they remain unshroffed. When, however, they are subsequently shroffed any excesses or deficiencies which may come to light between the shroffed amounts and the sums previously brought into accounts, should be adjusted with the Railway Department in the Treasury Accounts for April—the deficiency, in the manner prescribed in paragraph 138 (a) of the Resource Manual, and the excess, unless refunded to the accompanying potdar, by credit in the Treasury Account as an item of Railway receipt. When a refund is made to a potdar, the Treasury should send a separate intimation of the amount to the Railway Officer who made the remittance.

**T. O. 9 (c).**—The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

*Note.*—The rules contained in Articles 302 to 308 of Volume II of the Civil Account Code, describe primarily the procedure specified by the Governor-General in Council, which should be followed by Government servants in paying moneys into any branch of the Imperial Bank of India and by the Bank in receiving such moneys and granting receipts for them (*vide* Introductory Note 1 to Civil Account Code, Volume II, Eighth Edition—Reprint).

[See Sub. R. 20-B under T. O. 9 (b).]

## SECTION VI.—CUSTODY OF MONEYS STANDING IN THE PUBLIC ACCOUNT.

**T. O. 10 (a).**—The procedure for the safe custody of moneys in a treasury shall be such as the Governor in Council, with the concurrence of the Governor-General in Council, may specify.

**Sub. R. 21.**—The rules regarding the safe custody of treasure contained in chapter 2 of the Resource Manual with the exception of clauses 1 and 2 of Rule 19 have been adopted by this Government with the concurrence of the Government of India and they should be followed in this Presidency as they stand from time to time. The powers regarding disposal of treasury keys and padlocks which become unserviceable or are lost, exercised by the Commissioners under Article 12 of the Resource Manual, have been delegated to the Collectors.

*Note 1.*—Clauses 1 and 2 of Rule 19 of the Resource Manual with the necessary modifications have been issued separately as Subsidiary Rules under T. O. 5 (b).

*Note 2.*—Under rule 12 (b) of the Resource Manual Government have directed that in order to enable the Treasury Officers to know definitely whether or not all the padlocks and their keys are forthcoming in Sub-treasuries according to the padlock registers of each of the Sub-treasuries maintained at the Huzur Treasury, the Sub-treasury officers should in the month of April every year, examine their lists of padlocks and keys and satisfy themselves that the locks, etc., are in existence and certify accordingly in the following form :—

“Certified that all padlocks and keys bearing Nos. \_\_\_\_\_ belonging to the Sub-treasury have been examined, compared with the register and found to be correct and that they are all in good order.

(Signature)

Sub-treasury.  
Date.

Sub-treasury Officer.”

A copy of the certificate should be sent to the Treasury Officer for checking the entries in his register.

**T. O. 10 (b).**—The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

## SECTION VII.—TRANSFER OF MONEYS STANDING IN THE PUBLIC ACCOUNT.

**T. O. 11.**—The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as the Controller of the Currency may issue in this behalf. It shall not be subject to the orders in section VIII below.

*Note.*—Detailed rules for the transfer of Government moneys (1) from one treasury to another, (2) between the currency chests balance and treasury balance of a treasury and (3) between a treasury and the Branch of the Imperial Bank of India, are contained in “Chapter VI—Remittance” of the Resource Manual, which should be followed.

## SECTION VIII.—WITHDRAWAL OF MONEYS FROM THE PUBLIC ACCOUNT.

### Definition.

**T. O. 12.**—In this section withdrawal means the withdrawal of funds from the public account for expenditure on provincial subjects. The procedure to be adopted by Government servants in withdrawing funds from the public account for expenditure on central subjects shall be such as may be specified by the Governor-General in Council.

*Note.*—The rules to be followed by Government servants in withdrawing funds from the public account for expenditure on central subjects under the administrative control of the provincial Government are contained in Volume I of the Civil Account Code (*vide* Introductory Notes).

### General Rule.

**T. O. 13.**—Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the Treasury Officer or of a Government servant of the Indian Audit Department authorised in this behalf by the Auditor General.

## No. 10

8, *Treasury Order* 11—

*For* the words “Controller of the Currency” in this Order *substitute* the words “Reserve Bank of India”.

(G.R., 737/33, dated 15th March 1935.)

(Correction No. 10, Financial Publication No. II,  
2nd Edition, dated 17th June 1935.)

### Power of a Principal Auditor.

**T. O. 14.**—A Principal Auditor may, subject to the general control of the Auditor General, permit withdrawal for any purpose.

### Instructions to Treasury Officers.

**T. O. 15 (a).**—A Treasury Officer may permit withdrawal for the following purposes:—

- (i) To pay sums due by Government to the drawing officer.
- (ii) To place the drawing officer in funds to meet claims likely to be presented against Government in the immediate future by—
  - (1) other Government servants or
  - (2) private parties.
- (iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.
- (iv) To pay direct from the treasury sums due by Government to a private party.

**T. O. 15 (b).**—Unless in any case it be otherwise expressly ordered by a Principal Auditor, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this order.

**Sub. R. 22.**—If a demand of any kind is presented at a treasury which is not covered by the provisions of these treasury orders, or is not covered by a special order received from the Principal Auditor, the duty of the treasury officer is to decline payment for want of authority. He has no authority to act under an order issued by Government sanctioning a payment unless it is an express order to *him* to make the payment and even such special orders should, in the absence of urgency, be sent through the Principal Auditor.

*Note.*—The rule does not authorise the Treasury Officer to refuse payment of bills which do not comply with the provisions of certain rules, e.g., that sanction to a certain charge should be quoted on the bills (*vide* Sub. R. 26 under T. O. 16), that the budget appropriation with the progress of expenditure should be noted on the contingent bills, when the omission to comply with these provisions is due to the fact that the necessary sanction has not been received, or the budget appropriation has not been communicated. The responsibility for incurring such charges rests with the drawing officer and the Treasury Officer is not empowered to refuse the payment of such bills on the ground that the requirements of the rules have not been complied with.

**T. O. 16.**—Except as provided in orders 23 and 24 below, a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks, as the Governor in Council, with the concurrence of the Auditor General, may specify.

### I. GOVERNMENT SERVANTS WHO CAN DRAW MONEY BY BILLS AND THE PURPOSES FOR WHICH BILLS MAY BE DRAWN.

**Sub. R. 23.**—The Government servant who can draw money by bills and the purposes for which this can be done are shown in Appendix 1.

## II. GOVERNMENT SERVANTS WHO DRAW MONEY BY CHEQUES.

**Sub. R. 24.**—Government servants of the Public Works, Forest and Excise Departments, including Government servants who are authorised to incur expenditure against the grants of these departments as specified in Subsidiary Rules 80, 83 and 84, under T. O. 16, draw money by cheque.

## III. GENERAL RULES.

**Sub. R. 25.**—Any person having a claim against Government will present his voucher duly receipted and stamped, at the treasury. Unless specially provided for no bills may be paid at a treasury without being first submitted to, and payment directed by, the Treasury Officer.

1. Payments which have to be made at sub-treasuries may be arranged for by obtaining cash orders issued by the district treasury. The issue of cash orders between places at which there are offices of the Imperial Bank of India has been discontinued as the Imperial Bank issues demand drafts in lieu of cash orders.

(a) When a subordinate, whose pay or travelling allowance has been billed for in one taluka, is transferred to another taluka before receiving payment, the sub-treasury officer should credit the money in the taluka daily sheet for being paid at the other taluka after their cash order is cashed. In Huzur accounts, the amount should be credited to "Personal Deposit" "Cash Orders" in the Personal Ledger Account, and a fresh cash order should be issued for payment at the taluka to which the subordinate has been transferred.

(b) When a subordinate whose pay or travelling allowance has been billed for in a taluka, is transferred to the Huzur (Head) office at the district town before receiving payment the amount should be entered in the revenue Deposit Register at the district treasury and paid to the payee under the rules applicable to such deposits.

(c) When a subordinate whose pay or travelling allowance has been billed for at the Huzur Office, is transferred to a taluka before receiving payment the Treasury Officer should issue a cash order in favour of the sub-treasury officer for disbursement, in lieu of the cash, received on account of the pay or the travelling allowance of the transferred subordinate.

2. Where sub-treasuries have been permitted to cash certain classes of bills without reference to the Treasury Officer, the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the district treasury also (*vide* exception under Financial Rule 344).

3. When cheques and bills are presented to the treasury through the office cashier, a clerk, a peon or other messenger the receipt given by the Head of the Office on such cheques and bills should name the messenger as indicated\* below, and such an endorsement will make it

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\* Received payment through (here enter name of cashier, clerk, peon or other messenger).

*Page 10, Sub-Rule 25—*

*Insert the following “ Note ” after clause*

“ *Note.*—The pay order of the Treasury Office full at a sub-treasury should be considered as 1 months from the date of issue.”

(G.R.; F.D., 737/33, date

*Page 10, Sub-Rule 24—*

In line one of this sub-rule after the word 'Forest' *insert* a comma and *delete* the word 'and'.

In line two of the same sub-rule between the words 'Excise' and 'Departments', *insert* the words 'and Tobacco'.

(G.M., F.D., 240/33-A, dated 24th April 1939.)

*Page 11, Sub-Rule 25—*

*Substitute* the following for the “ Note ” below clause (4) of this Sub-Rule :—

“ 1. All cheques, bills and vouchers preferable at a Government treasury for payment being non-negotiable instruments can be endorsed only once in favour of the specific person to whom the money is to be paid. If this endorsement is made on a contingent bill in favour of a private individual/firm of suppliers the bill can be re-endorsed in favour of his/its banker to enable the latter to collect and credit the amount into his/its banking account.

“ 2. All vouchers and bills passed by Treasury Officers and the local Account Offices for payment at a branch of the Imperial Bank as well as Interest Payment Orders, etc., being non-negotiable instruments, warrant special precaution on the part of the Bank in the matter of identification of payees. No endorsements being permissible, all such vouchers have normally to be presented by the payee personally at the Bank. To facilitate business the Bank has undertaken as a special case to disburse payments of such claims when presented through messengers who can be identified provided the Bank is previously in possession of specimen of payee's signature as recorded thereon.”

(Correction slip No. 100, dated 1st October 1935, to the Civil Account Code, Volume I, 8th Edition, 2nd Reprint.)

(Correction No. 25, Financial Publication No. II, 2nd Edition, dated 25th March 1937.)



incumbent on the Treasury Officer to satisfy himself as to the identity of the person who might present the cheque or bill for payment. The signature of the messenger or his thumb impression, if illiterate, should be taken on the voucher as a proof that the messenger actually received the money on behalf of the drawing officer.

4. (i) In the case of bills payable at the treasury or at a treasury banking with a Branch of the Imperial Bank of India for the pay and allowances of gazetted officers which are paid only upon their personal claims and to their personal receipt, the provisions of Article 49 of the Civil Account Code, Volume I (Rule 54 of Financial Publication No. I), should be strictly followed.

(ii) In the cases of bills, other than those referred to in clause (i) above, payable at the Branch of the Imperial Bank of India where a treasury banks with such a Branch, there is no objection to the drawing officer making a bill payable by a specific endorsement to some other person but that person is not empowered to endorse the bill to a third party or authorise payment to a third party by a separate letter. Payment in such cases may be made only to the person named, upon identification and against his receipt on the bill and after verification of the drawing officer's signature to the endorsement on the bill. A specimen of the payee's signature must be furnished to the Bank for record and for the purpose of verifying his signature on bills.

*Note.*—There is no objection to a contingent bill being re-endorsed by a firm, company or a private person in favour of their or his bankers as such an endorsement does not pass any title or tend to make the bill negotiable and is made for collection only.

**Sub. R. 25-A.**—District Local Boards may make payments at sub-treasuries by means of cash orders or by cheques provided that in the latter case monthly or quarterly intimation is given to the district treasury of probable requirements at sub-treasuries within the district. The issue of cash orders at par should be confined to cases in which such orders are required for meeting *bona fide* claims against District Local Boards.

**\*Sub. R. 26.**—The following general instructions regarding the preparation and form of vouchers should also be observed :—

(a) Printed forms of vouchers in English should be adopted as much as possible ; but when, from any circumstance, a vernacular voucher is unavoidably necessary, a bi-lingual form should be used. A specimen which will serve as a general guide is Civil Account Code Form 27 for deposit vouchers, and may be obtained from the Principal Auditor.

(b) When the use of a purely vernacular account or voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.

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\* Supplementary instructions regarding the preparation and completion of vouchers are given in Rule 26 of the Financial Rules under Devolution Rule 37 (e), (Financial Publication No. I).

(c) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of annas and pies may always, however, be written in figures after the words stating the number of rupees, but if there be no annas or pies the word "only" should be inserted after the number of whole rupees and care should be taken to have no space for interpolation as in the following examples—"Rupees twenty-six only", "Rupees twenty-five, 4-11." In the case of contingent bills the words "Under Rs. "

should be written in red ink in a prominent place across the bill, as in the case of cheques (*vide* Sub. R. 29 below).

(d) (1) The following transactions will be taken to the nearest anna, six pies and over being treated as one whole anna and amounts less than six pies being omitted ;

Payments to or recoveries from Government servants and pensioners, except as specified below :—

(i) In the case of emoluments fixed by statute, the payment may be to the next higher anna.

(ii) In the case of pies occurring in life insurance premia under the Postal Life Insurance Scheme, and in subscriptions to uncovenanted pension funds such as the Bombay Uncovenanted Family Pension Funds, which are deducted from pay bills, the total sum for twelve months is bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last month ; thus, a man who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per month for eleven months and Rs. 3-1-0 in the twelfth month. In the case of the General Provident Fund and the Indian Civil Service Pension Fund deductions will, however, be made in whole rupees.

(iii) As regards recoveries of amounts under objection, when all amounts of bills are calculated in annas, there cannot be any pies in objection books, except in the case of recoveries of advances in instalments. These instalments need not be exactly equal and the recoveries should be so fixed as to be always in annas, the last instalment being adjusted as necessary ; thus, a motor car advance of Rs. 5,000 to be repaid in 36 instalments, should be recovered as follows :—35 instalments of Rs. 138-14-0 and a last instalment of the balance Rs. 139-6-0.

(2) In the following transactions also pies should be eliminated in Government accounts :—

(i) Receipts and charges falling under the head "Miscellaneous Cash Remittances", the main transactions under this head being those in connection with the cost price of country liquor. Pies will, however, be retained in remittance transactions between treasuries and departmental officers, as all cash (including pies) is required to be remitted by the Departmental officers to the treasury.

(ii) Recoveries of service payments which are ordered by Departmental officers without the cognizance of the Audit Office.

Page 12, Sub-Rule 26 (d) (1)—

(i) *Substitute* “full stop” for “comma” after the word “books” in line 3 of clause (iii) of this rule and *delete* the rest of the clause.

[Correction slip No. 529, dated 1st September 1933 to the Civil Account Code, Volume I, 8th Edition (Reprint).]

(ii) *Insert* the following as a Note below this rule :—

“*Note.*—Each individual item in a pay and allowance, pension or travelling allowance bill will be taken to the nearest anna.”

[Correction slip No. 488, dated 1st April 1933 to the Civil Account Code, Volume I, 8th Edition (Reprint).]

(Correction No. 2, Financial Publication No. II, 2nd Edition, dated 15th February 1935.)

## No. 33

Page 13, *Sub-Rule 26 (d)*—

*Insert* the following as a “Note” below this rule :—

“In claims payable by Government in respect of contingent and other charges, pies should be rounded off to the nearest anna in the totals, if the claimants have no objection.”

(G.R., F.D., 893, dated 10th April 1937.)

(Correction No. 33, Financial Publication No. II, 2nd Edition,  
dated 3rd July 1937.)

(iii) Accounts rendered from one Government or Department to another.

*Note.*—Pies need not be eliminated in exchange accounts between one Government or Department and another, if it is not possible to remove them from the original transactions.

(iv) Amounts converted into Indian Currency from sterling and other foreign currencies.

(3) In cases where transactions involving an odd number of half-pice necessitate the adjustment of a fraction of a pie, such fractions should be neglected and the amount booked by all the parties concerned should be to the pie next below.

(e) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made ; any corrections and alterations in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payments of such vouchers should be refused by the Treasury Officer and a fresh voucher called for. Corrections and alterations in orders of payment drawn by treasury officers on the Imperial Bank of India and its branches should be attested by their full signature.

(f) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to Central or Provincial Revenues.

(g) Unless Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters for him. Nor may any money be paid on a voucher or order signed with a rubber or *facsimile* stamp. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. Vernacular signatures must always be transliterated.

*Note 1.*—The head of an office may authorise any gazetted officer serving under him to sign a bill, voucher, or order for him, communicating the name and the specimen signature of the officer to the treasury. This will not, however, relieve the Head of the Office in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

*Note 2.*—The Collectors are authorised to allow the Head Accountants at treasuries to prefer bills during the unavoidable absence of the Huzur Deputy Collectors from their offices. Early intimation of such orders should be sent to the Audit Office. In cases where, owing to his absence from the Head-quarters, it is not possible for a Collector to issue an order in advance, the Huzur Deputy Collector may report the circumstances to the Collector and authorise the Head Accountant to prefer bills. The intimation required to be given to the Audit Office should, however, be sent by the Collector.

*Note 3.*—The Clerk of the Court in each linked Court of a Subordinate Judge is authorised to sign cheques for withdrawals against deposits of his Court in the absence of the Subordinate Judge on duty to the other linked Court. He is also authorised to give acquittance on cash-orders and bills drawn in favour of the Subordinate Judge during the latter's absence on duty to the other linked Court.

The Subordinate Judge on his return to duty to that Court should invariably scrutinise the payments made from the amounts drawn on such cheques, cash-orders and bills, and he is ultimately responsible for the disposal of the money drawn from the treasury during his absence.

(h) Bills requiring *previous* countersignature should be returned unpaid if presented without such countersignature.

(i) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.

(j) The authority under which deductions are made in a bill should be quoted.

(k) Dates of payment should when possible be noted by the payee in their acknowledgments in sub-vouchers, acquittance rolls, etc. If for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(l) When the drawing officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person. A second or intermediate endorsement on a bill is not permissible.

(m) In cases in which the endorsement on a bill is unauthorised, incomplete, or otherwise irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

(n) A bill payable to a deceased partner may be paid to the surviving partner or partners.

(o) When payment is desired wholly or partly in Remittance Transfer Receipt, a formal application for Remittance Transfer Receipt should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

**Sub. R. 27.**—Erasures and over-writings in vouchers or bills are absolutely forbidden; if any corrections be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary, should be authenticated by the head of the office who should set his date initials against each.

#### IV. CHEQUES.

**Sub. R. 28.**—Cheques should be drawn on forms in cheque book supplied by the Treasury Officers to the disbursing officers authorised to draw moneys from the treasuries with which they are placed in account.

Before a cheque book is brought into use, all the cheque forms in it should be marked by a distinguishing letter. Cheques drawn by a

*Page 14, Sub-Rule 26—*

*Insert the following as Note 4, under “ Note 3 ” below clause (g) of this sub-rule :—*

“ *Note 4.*—The Commissioner of Labour is authorised to sign pay, travelling allowance and contingent bills of the Labour Welfare Office during the absence from headquarters of the Honorary Commissioner in charge of the grant for Amenities for Industrial Labour.

(G.R., P. & S.D., 2610/34, dated 12th June 1939.)

## No. 42

*Page 14, Sub-rule 26—*

In clause (P) of this sub-rule inserted by correction slip No. 17, dated 3th July 1936, *substitute* the word “ credit ” *for* the word “ credited ” occurring in line 7.

(File 737/33/12819-A.)

(Correction No. 42, Financial Publication No. II,  
2nd Edition, dated 10th November 1937.)



*Page 14, Sub-rule 26, Clause (1)—*

*Substitute the following for the second sentence of this clause :—*

“ The position in regard to endorsements on a bill is that (a) endorsement in favour of another party is admissible, that (b) the p to whom the bill is payable can endorse to his banker or to a messenger for collection only and that (c) the banker can in turn endorse a messenger for collection only. Thus, in all, three endorsements admissible provided that of the three one is to the payee's banker and one is to a messenger for collection only.”

(File No. S. 63/4046.)

(Correction No. 47, Financial Publication No. II, 2nd Edition,  
dated 26th July 1938.)

## No. 35

*Page 14, Sub-Rule 26, clause (8) inserted by correction slip No. 17, date 8th July 1936—*

*Delete the words “ on each form ” occurring in line 9 of this clause*

*(Correction slip No. 144, dated 1st September 1936 to Civil Account Code, Volume I, 8th Edition, reprint.)*

*(Correction No. 35, Financial Publication No. II, 2nd Edition, dated 3rd July 1937.)*

*Page 14, Sub-Rule 26—*

*Add the following as clause (P) to this Sub-Rule :—*

“(P) When it is desired that either the whole or a part of the amount of a bill should be remitted to a person or persons by post, a money order the bill should be accompanied by properly prepared money order form or forms, as the case may be. The amount of the money order as well as the amount of commission due thereon should be shown as deductions in the bill. The Treasury Officer will pass the bill for the net amount, credited the deductions by transfer to the Post Office and send the money order forms to the Post Office together with a certificate on each form to the effect that the amount of the money orders with the fees due thereon has been credited to the Post Office by book transfer. On obtaining the money order receipt the Treasury Officer will check it with the amount deducted from the bills and then transmit for record to the drawing officer.”

[Correction slip No. 74, dated 2nd September 1935 to the Civil Account Code, Volume I, 8th Edition, (2nd Reprint).]

(Correction No. 17, Financial Publication No. II, 2nd Edition, dated 8th July 1936.)

disbursing officer on any treasury should be distinguished by a different letter from those drawn by himself or other disbursing officers of the same division on that or any other treasury.

**Sub. R. 29.**—All cheques should have written across them in words at right angles to the type, a sum a little in excess of that for which they are granted; thus “under thirty rupees” will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30; and similarly “under eight hundred rupees” will mean that it is for less than Rs. 800, but not less than Rs. 700. No abbreviation such as “eleven hundred” or “one thousand one hundred” should be used. The amount should be written in the manner prescribed for vouchers in Sub. R. 26 under T. O. 16. In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word *one* into four by prefixing an *f* and changing the *e* into an *r*, the figure being easily altered to correspond. The word *twenty* if written carelessly, has also sometimes been changed into *seventy*. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

*Note 1.*—The cross entry is not necessary if the amount in words is type-perforated by a special cheque writing machine.

*Note 2.*—All cheques should be written in Calcutta Stationery Office Registration ink which will be supplied by the Superintendent, Government Printing and Stationery, Bombay.

*Note 3.*—Sub. R. 26 (e) under T. O. 16 applies *mutatis mutandis* to corrections and alterations in cheques. In the case of cheques drawn on the Imperial Bank of India or its branches alterations in cheques should be verified by the full signature of the drawers.

**Sub. R. 30 (a).**—Every cheque in favour of a Government officer must be made payable to order only; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer. Treasury Officers will therefore cash cheques payable to “A.B. or bearer”, except when A.B. is a Government servant. If a cheque payable to a person not in Government employ “or bearer” or payable to such person or to such person “or order” is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment, or, in the case of a cheque payable to order, of the completeness of the chain of endorsements if any, by which such person has become the holder of the cheque.

(b) Ordinarily a cheque payable to order is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule would cause inconvenience, he may specially authorise in writing, a subordinate gazetted Officer to endorse for him cheques drawn in his favour by his official designation.

1. Where sub-treasuries are in charge of Indian officials not acquainted with English, bi-lingual cheques should be used, the paying officer being responsible for calling attention to this rule.

2. When a public officer sends a cheque to a treasury not for cash payment but for credit of its amount in the treasury accounts, he must, before endorsing the same, add the words "Received payment by transfer credit to \_\_\_\_\_". Omission to do this facilitates fraudulent appropriation of money.

## V. GAZETTED OFFICERS.

**Sub. R. 31.**—For the pay and fixed allowances of a gazetted officer bills in T. O. Form No. 3 should be used in which the whole of the fixed allowances claimable by an officer in respect of the same post should be set forth. An officer who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than general revenues.

1. If a Government servant proceeding on transfer does not draw the emoluments up to the date of transfer before he proceeds on transfer, emoluments for the whole month may be drawn in the new appointment, the allocation of the charge to the old and new appointments being clearly specified on the bill.

*Note.*—In the case of gazetted officers whose last-pay certificates are prepared by Treasury Officers, the responsibility for showing the correct allocation in bills rests with the officers themselves.

**Sub. R. 32.**—If delays occur in the issue of letters from the Audit Office notifying alterations in the rate of pay and allowances, especially if the change is made near the end of the month, or if the change takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills at the old rates or send their bills for pre-audit to the Principal Auditor, if they do not first receive his letter of authority.

**Sub. R. 32-A.**—In the case of time-scales of pay with efficiency bars at certain stages, an Audit Officer will not authorise any Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

**Sub. R. 33.**—The pay of Sub-Assistant Surgeons, Police Inspectors, Jailors and Police Prosecutors belonging to establishments limited and fixed with reference to the requirements of the whole province, who are not ranked as gazetted officers, but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted officers, instead of being included in the pay bill of their office establishment.

**Sub. R. 34.**—A government servant who is newly appointed to a permanent post should attach to his first pay bill the health certificate required under Fundamental Rule 10 or B. C. S. Rule 10.

## No. 41

*Page 16, Sub-rule 33---*

*Insert* the words “Epidemic Medical Officers” *after* the word “Jailors” in line two of this sub-rule.

(G.M., 737/33, dated 5th August 1937.)

(Correction No. 41, Financial Publication No. II,  
2nd Edition, dated 10th November 1937.)

## No. 13

*Page 16, Sub-Rule 33—*

*Insert the words “ Assistant Deputy Educational Inspectors in charge of Districts after the words “ Sub-Assistant Surgeons ” in line one of this sub-rule.*

(G.R. 737/33 dated 18th October 1935.)

(Correction No. 13, Financial Publication No. II, 2nd Edition,  
dated 23rd April 1936.)

**Sub. R. 35.**—The form of bill for travelling allowance of a gazetted officer depends upon the rules under which it is due. For mileage, halting allowance, or daily rate T. O. Form No. 4, should be used as setting forth in a convenient form the necessary details. When a circuitous route is taken, the reason for travelling along that route should be stated on the bill. When an officer is entitled to draw actual expenses they should, in the absence of orders to the contrary, be set forth in detail.

## VI. ESTABLISHMENTS.

**Sub. R. 36.**—For the purposes of the preparation of bills, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments.

**Sub. R. 37.**—Establishment pay bills should be divided into such convenient sections as are fixed by the Principal Auditor to suit his audit requirements. A list of these sections will be found in the Audit Office Manual.

**Sub. R. 38.**—Pay bills should be prepared separately for permanent and temporary establishments and also for those classes of Government servants for whom no establishment returns are substituted and no service books are maintained. Against each post should be shown (except in cases referred to in sub-rule 2 below) the names of both the substantive and officiating incumbents and against each temporary post should be noted the sanction thereto. When pay is drawn for a portion of a month only, the rate at which it is drawn and the number of days for which it is claimed, should be stated clearly in the bill. The total of each section should be shown separately in red ink.

*Note.*—If for any reason the leave salary claimed by a Government servant on leave is not known (as, for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty should be entered, the amount being left undisbursed pending the fixation of the amount of his leave salary.

(a) In the case of establishments not revised on a time-scale of pay T. O. Form No. 5 should be used. In the first money column should be shown the full amount of pay and officiating pay claimed and in the second money column the full amount of leave salary claimed whether drawn or not. In the third money column should be entered all compensatory allowances. In the fourth money column should be noted the amount claimed but held over for future payment. The sixth column will be used to show the amount actually drawn for each section.

(b) In the case of establishments revised on a time-scale of pay T. O. Form No. 6 should be used. The money columns are self explanatory. The amounts withheld for future payment should be shown in red ink against the item concerned in columns 3, 4, 5, 6 or 7 as the case may be but ignored in totalling. In the "Remarks" column against the item concerned should be entered remarks showing how payments charges have been affected by death, retirement, resignation, permanent transfers, first appointments, etc. The foot-notes



and certificates printed at the bottom of the Form should be carefully perused.

When leave salary on average pay is drawn in a pay bill, a statement showing the calculations by which the amounts drawn on account of leave salary have been deduced should be attached to the pay bill in which the leave salary is first drawn, duly signed by the drawing officer. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the vouchers in, or the office from which such pay was drawn should be given in the statement. If leave salary is based on actual and not on average pay, the drawing officer should attach to the bill a certificate that such pay is the pay of a permanent post held, substantively by the absentee at the time of taking leave. This procedure does not apply in the case of Government servants in inferior service.

(c) In an office which contains posts both on time-scale of pay and on graded pay, the pay may be drawn in a single bill in T. O. Form No. 6.

1. The pay of establishments referred to in Financial Rule 84, which is treated as a contingent charge, should not be included in pay bills.

2. The names of all temporary incumbents whose pay is less than Rs. 50 per mensem and who do not hold permanent posts under Government, the names of all servants in inferior service, and the names of all head constables and constables may be omitted from pay bills, provided that a certificate in the following form is endorsed on the bills :—

Certified that all officers whose names are omitted from, but whose pay has been drawn in, this bill have actually been entertained during the month.

The provisions of this rule are with the concurrence of the Principal Auditor extended to the following classes of establishments as the entry of names in the bills of these establishments is not essential for audit purposes :—

Talatis, Shanbhags, Tapedars on pay of Rs. 30 and below, Forest Guards, Excise servants on pay below Rs. 36 per mensem and Jail Guards (excepting senior and junior subedars) and supervisory staff of the Borstal School (excepting the Chief Supervisors).

*Note.*—In the case of those establishments for which no establishment returns are required by the Principal Auditor, names need not be shown in establishment pay bills.

3. The claims of Government servants whose names are omitted from bills under sub-rule 2 above should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.

4. In the case of Public Works Department establishment bills, drawing officers are responsible that (1) the name of the circle of superintendence, and (2) the major head and other particulars necessary for determining the accounts classification are recorded on each bill.

*Note.*—The cost of any special establishment for acquisition of land entertained under orders of Government by a Civil Officer acting as a Public Works disburser is chargeable as the cost of the works concerned and not as general establishment charges.

5. Sub-rule 1 under Sub. R. 31 above regarding the drawal of emoluments in cases of transfer and the allocation of the charge applies also to non-gazetted Government servants. In their case the last-pay certificate should give all the necessary information so that the allocation may be correctly noted by the drawing officer in the bill of the new office.

**Sub. R. 39.**—The duty of noting the proper deductions to be made from pay bills on account of funds, etc., devolves on the drawers of the bills, as such deductions are to be recovered by short drawings from the treasury.

*Note 1.*—In the following cases recoveries should be effected by deductions from bills:—

Fines, rents, income-tax, all service funds and other funds, except when recovering in cash is permitted by rules in Chapter 15, Civil Account Code, Volume I, recoveries in compliance with retrenchment orders issued by the Principal Auditor, and recoveries in instalments of advances made to Government servants.

*Note 2.*—The Treasury Officer must, however, check the deductions in the case of Indian Civil and Indian Military Service Family Pension Regulations and the Superior Services (India) Family Pension Fund Rules.

**Sub. R. 40 (a).**—The monthly bill should ordinarily be supported by an absentee statement, if any person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave).

T. O. Form No. 7 should be used for establishment on a time-scale of pay and T. O. Form No. 8 for those not on a time-scale of pay.

(b) In the case, however, of provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Principal Auditor. No separate absentee statement need be furnished by Heads of Offices along with the monthly pay bills, but in the cases in which the power to sanction leave and officiating arrangements within the office has been delegated to Heads of Offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

*Note.*—In the case of provincial or amalgamated establishments on time-scale of pay, the arrangement made by Heads of Offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

**Sub. R. 41.**—If no person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave), the certificate to that effect printed on the establishment bill form should be signed by the Head of the Office.

**Sub. R. 42.**—When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous post held by him (which should be supported by a last-pay certificate, showing dates of making over and receiving charge, advances outstanding, etc.) or if he did not previously hold any post or is re-employed after resignation or forfeiture of past service, a health certificate, as required by B. C. S. Rule 10 must accompany the bill.

**Sub. R. 43.**—To the first bill in which a periodical increment is drawn by any Government servant a certificate in T. O. Form 9 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due to a Government servant for having been the incumbent of the post specified for the prescribed term from the date of last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extraordinary leave and, if he has held the post in an officiating capacity, all other kinds of leave, which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases the second alternative form is required, and whenever this form is used the certificate with the explanatory memorandum (which should show briefly, but clearly, the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Principal Auditor, who will pass and return it after check, and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Principal Auditor will ordinarily be able to return it so as to allow of the increment being drawn when due in the ordinary establishment bill; but if arrears of increment have accrued when the certificate is returned they may be drawn on a separate bill.

**Sub. R. 43-A.**—When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

**Sub. R. 44.**—Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting special pay or a new allowance. Such bills can be presented at any time, subject to the conditions laid down by Government in Financial Rule 30, and may include as many items as are necessary.

**Sub. R. 45.**—Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill, T. O. Form No. 10. When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowance on account of family, a certificate must be furnished by the officer, of the number and relationship of the members of his family for whom the allowance is claimed. No other

details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. The Audit officer is at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the headquarters stations, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

**Sub. R. 46.**—A Bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route, should be drawn up at the end of the month, submitted for review and countersignature of the Controlling Officer, if any, and forwarded to the Principal Auditor, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows:—

Certified that I am satisfied that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll.

*Note.*—The countersigning officer may, if he prefers it, retain the bill for check of future bills, and merely send to the Audit Office a notice that he had passed the establishment travelling allowance bill of        for the month of        for Rs.        as follows:—

No. of bills paid at treasury	Amount.
Amount disallowed.	Reasons.

The bill contains the required certificate of the distribution of the amounts.

**Sub. R. 47.**—In the Public Works Department travelling allowance bills can be presented for payment only after the claims have been passed by the Controlling Officer. The subordinates should prepare their travelling allowance journals in T. O. Form No. 11 and after these are duly countersigned by the proper authority, an abstract showing the totals under each head of claim for each person should be prepared in T. O. Form No. 12 by the Executive Engineer for presentation at the treasury. The original journals which have to be submitted for audit should either be submitted to the Principal Auditor direct or attached to the abstract bill.

*Note.*—The travelling allowance journals of office establishment and lower subordinates and members of the petty and irrigation revenue establishment need not be forwarded to the Principal Auditor for audit as they will be subject to a periodical test audit by that officer.

**Sub. R. 48.**—When the travelling allowance bill is paid after countersignature by the Controlling Officer, it will bear a certificate in the following terms:—

“Certified that I have satisfied myself that the amounts included

in bills drawn  $\frac{1 \text{ month}}{2 \text{ months}}$   $\frac{2 \text{ months}}{3 \text{ months}}$  previous to this date with the exception of

those detailed below (of which the total amount has been refunded

by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the acquittance roll."

A similar certificate should be given on bills payable without counter-signature.

**Sub. R. 48-A.**—(1) In the case of bills which are not preaudited it is not sufficient that the component items of an establishment bill should be checked. The total shown in the bill should also be checked by adding up the items. This should be done by a responsible officer of the staff of each office, other than the person preparing the bills.

(2) When a drawing officer checks an acquittance roll he should either himself total the items of it, check the total of the corresponding establishment bill and the money received from the treasury, and see that any difference between the totals is properly accounted for, or cause this to be done either by a gazetted officer or by another responsible member of the staff as may be found convenient.

(3) When an officer signs an absentee statement accompanying an establishment bill, he should see that a diagonal line is drawn across the blank space, if any. Similarly, if the statement is blank, he should see that a diagonal line is drawn across it with the word "blank" in brackets in the middle of the line.

(4) In offices where cashiers who have given security are not employed the duty of disbursing the money drawn should be entrusted to a clerk other than the clerk who prepares the bills and is responsible for the cash.

**Sub. R. 48-B.**—In order to avoid double claims in respect of pay bills drawn on supplementary bills a subsidiary register should be maintained by the drawing officer in the following form:—

Name of establishment and post.	Name of incumbent.	Nature of claim.	Period for which claim is made.	The month of the original pay bill in which the claim remained undrawn.	Remarks.	Signature of the head of office.
1	2	3	4	5	6	7

The entries in the subsidiary register should be attested by the head of the office or by a responsible officer who is authorised to sign the pay bills. In respect of supplementary bills on account of (i) withheld amounts, (ii) undisbursed pay refunded, and (iii) refund of fines, it is not necessary to enter the items in the subsidiary register, but necessary notes should be made in the appropriate places in the original bill.

## VII. CONTINGENT CHARGES.

**Sub. R. 49.**—Charges under two major heads may not be included in one bill. But charges on account of joint establishments the cost of which is debitable to two or more major heads in some fixed proportion may be included in one bill.

**Sub. R. 50 (a).**—When it is necessary to draw money for contingent expenses from the treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month or when a transfer of office takes place, the cashier will rule a red ink line across the page of the contingent register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinise the entries, initialling the entries in the contingent register if this has not already been done by him and sign the bill which the cashier will then date and number and present for payment at the treasury.

(b) The heads of contingent expenditure are generally printed in the forms used and it will be sufficient if the totals from the contingent register are posted against the printed heads. If the heads are not printed they will be entered in manuscript and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Audit Office.

*Note.*—When the permanent advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

**Sub. R. 51.**—Government servants whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, should draw money from the treasury by bills in T. O. Form No. 13 showing full details of the charges.

*Note 1.*—The following illustration explains the second condition. A, whose bills do not require countersignature, has subordinates, who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

*Note 2.*—In the Public Works Department, contingent bills may be drawn only by the Divisional Officer, or such other officer as may have been specially authorised by Government.

*Note 3.*—The limit of Rs. 25 referred to in T. O. Form No. 13 above which vouchers are to be submitted to the Audit Officer is subject to alteration by the Auditor General.

### Charges Regulated by Scales and Special Contingencies.

**Sub. R. 52.**—Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form with a full description of the charges and accompanied by sub-vouchers. In the

case of special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

**Sub. R. 53.**—In the case of countersigned contingencies details of the number of the sub-vouchers pertaining to each entry must be given in the abstract bill (*see* T. O. Form No. 16) the amount being given only in those cases where a sub-voucher is for more than Rs. 25 (*vide* also Note 3 under Sub. R. 51.)

**Sub. R. 54.**—In the case of charges for work done by a Government factory (such as a jail, mint, workshop) or other authorised transfers the officer served will attach to his contingent bill for the current month a copy of the invoice received from the supplying officer noting the amount at the foot of the statement of account in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill.

*Note 1.*—The officer served cannot charge the amount in his contingent bill if the cash payment is made but only a book adjustment in the Account Office; but the bill is available for contingent expenditure is reduced, and so, to work out the available balance. Of note is made in the register of contingent expenditure, and in the statement of account.

*Note 2.*—In the case of bills in respect of stores etc., purchased through the India Stores Department unless there are instructions to the contrary, the consignee should retain only one copy of the bill for record in his office. The particulars and amount of the bill should be noted in the memorandum of expenditure in his contingent bill which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in Sub-R. 54.

### VIII. LOANS AND ADVANCES.

**Sub. R. 55.**—The vouchers on which a loan or an advance is drawn must quote the authority sanctioning such loan or advance, but no part of such loan or advance can be disbursed from the treasury except under the orders of the Principal Auditor.

**Sub. R. 56.**—In repaying a loan or advance, the memorandum presented at the treasury must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

**Sub. R. 57.**—The following special procedure is prescribed for the drawing and accounting of revenue advances which include *takavi* advances, advances under the Land Improvement Acts, and any other advances which Revenue Officers are allowed to make in connection with Land Revenue, Agriculture, or Famine, under any Act of the Legislature, or under any order of Government.

**Sub. R. 58.**—Revenue advances will be issued from the treasury upon orders signed or countersigned by the Collector of the district or other duly authorised officer.

*Page 24, Sub-Rule 54—*

*Substitute the following for this sub-rule :—*

“In the case of charges for work done by a Government firm (such as a jail, mint, workshop) or other authorised transfers, the officer served will note the amount at the foot of the statement of account in order to work out the available balance of the grant and will not include it as a disbursement among the charges of his contingent bill.”

(G.R., 2613, dated 15th November 1938.)



*Note.*—Takavi advances may be made in lump sums on abstract bills to officers disbursing *takavi*.

The following safeguards should be adopted :—

(1) No officer disbursing *takavi* should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.

The disbursing officers should be directed to take the receipts of the payees on the spot as soon as the advances have been made, and to certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

Payees' receipts need not be sent with the detailed bill and their names need not be shown in it.

(2) Collectors should prescribe a money-limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

### VIII-A. MISCELLANEOUS ADVANCES—FORMS OF DRAWING AND REPAYING.

**Sub. R. 59.**—The vouchers on which advances are drawn must quote the authority sanctioning them and payment will be made by the treasury on the authority of such sanction, except in regard to advances under Financial Rules 294 to 298 which can be disbursed only on the authority of the Principal Auditor.

*Exception.*—The authority of the Principal Auditor is not necessary in the case of advances to non-gazetted Government servants under Financial Rule 298. In such cases the sanctioning authority should communicate a copy of the sanctioning orders to the Treasury or Disbursing Officer concerned with a specific order to him to make payment of the advance on a proper voucher (*vide* Sub. R. 22).

**Sub. R. 60.**—A personal advance to a public officer may be repaid, either in cash or by deduction in his pay or travelling allowance bill, as the case may be.

**Sub. R. 61.**—In repaying an advance, the memorandum presented at the treasury or the pay bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular treasury where the advance was made is not necessary.

### IX. LOCAL FUNDS.

**Sub. R. 62.**—The account of a local fund at the treasury is ordinarily a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure. The Treasury Officer need only see that the voucher for payment is in proper form and signed by the proper officer and that the amount does not exceed the amount at credit of the banking account.

*Note.*—This rule does not apply, if the charges of any local fund are, under any special orders, drawn from the treasury on detailed bills, in which case the gross amount will be charged by the Treasury Officer in the accounts, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in distinct entries.

## X. LAND ACQUISITION OFFICERS.

**Sub. R. 63.**—Officers who are specially employed for this work, being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works Officers, *vide* Rules below.

**Sub. R. 64.**—Any person appointed as a Land Acquisition Officer may make payments by cheques on a treasury provided no inconvenience is caused to the payee in consequence of the property being situated at a distance from the treasury.

**Sub. R. 65.**—When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury.

**Sub. R. 66.**—In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C printed in Appendix 5 to Financial Rules, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award an acquittance roll in Form CC printed in Appendix 5 to Financial Rules may be substituted for separate receipts in Form C. The receipts will be the Treasury Officer's vouchers for the payments.

**Sub. R. 67.**—The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately in which case he should countersign the receipt in Form C, and make it payable at the treasury to the payee, altering the words "Paid in my presence  $\frac{\text{in cash}}{\text{by cheque}}$ " to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payment, forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

## XI. PENSION PAYMENTS.

**Sub. R. 68.**—Payments of pensions are made only upon Pension Payment Orders issued by the Principal Auditor, the Treasury Officer's halves of which will be pasted in serial order in separate files, one for each class of pensions, such as Service, Political, Assignments and Compensations, Colonial Governments, Indian States. These files must be kept in the personal custody of the Treasury Officer.

**Sub. R. 69.**—The register of Pension Payment Orders (C.A.C. Form 40) which the Treasury Officer has to keep will serve as an index to the files of orders referred to in Sub. R. 68. After seeing that a new order is correctly entered in this register, he will put his initials in the column

Page 27, Sub-Rule 70—

For the existing rule 1 below this sub-rule, *substitute* the following :—

“ 1. (a) A life certificate must accompany every pension bill which is not personally presented except in the case of pensioners specified in Article 949, Civil Service Regulations. When payment is made on a life certificate it should be made only for months completed on or before the date of the certificate.

(b) A pensioner may receive his or her pension upon the production of a life certificate signed by a responsible officer of Government or by some other well-known and trustworthy person. In places where no postal facilities exist for payment of pensions by postal money orders, village officers are authorised to sign life certificates for all pensioners who draw pensions of Rs. 20 per mensem or less, subject to the condition that the disbursing officer should be in possession of the specimen signatures of the village officers issuing such certificates.

(c) In all cases referred to in clause (b) above, the disbursing officer must take precautions to prevent impositions, and must, at least once a year, require proof independent of that furnished by the life certificate, of the continued existence of the pensioner. For this purpose he should (save in cases of exemption from personal appearance granted by Government) require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending, and in all cases where such inability may be alleged, he should require proof thereof in addition to the proof submitted of the pensioner's existence.

*Note 1.*—The disbursing officer is personally responsible for any payment wrongly made. In case of doubt, he should consult the Accountant General.

*Note 2.*—A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at a public office.”

for "Name of pensioner", and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of the pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials. If the original only be returned on account of non-appearance of a service pensioner, the date will be entered in red ink and on reclamation this date will simply be struck out.

*Note.*—The Pension Payment Orders will ordinarily be filed in one series for the whole district, but the Principal Auditor may allow filing by sub-treasury series when this course is found more convenient.

**Sub. R. 70.**—Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension or, if few in number, may support separate entries in the cash book and list of payments), or on a single bill, T. O. Form No. 14, for all on account of each class of pensions. In the latter case the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries. If payment is made to another person authorised to receive it, the name of the payee should be entered in the separate receipt.

1. A life certificate must accompany every pension bill which is not personally presented except in the case of pensioners not resident in India specified in Article 949, Civil Service Regulations. When payment is made on a life certificate it should be made only for months completed on or before the date of the certificate.

Any pensioner, who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code, or by a Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who before retirement exercised the powers of a Magistrate, or by a Chaplain or any gazetted officer of Government, or by any person holding a Government title, is exempted from personal appearance. In places where no postal facilities exist for payment of pensions by postal money orders, village officers are authorized to sign life certificates of all pensioners who draw pensions of Rs. 20 per mensem or less, subject to the condition that the disbursing officer should be in possession of the specimen signatures of the village officers issuing such life certificates.

2. Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.

3. A declaration in the following form should be obtained half-yearly, from female pensioners whose pension is terminable by their marriage,

and should be attached to the bills for pension paid for December and June :—

“ I hereby declare that I am not married, and that I have not been married during the past half-year.

“ .....Widow  
“ .....Daughter } of the late .....

“ We certify to the best of our knowledge and belief that the above declaration is correct.”

*(To be signed by two responsible officers or well known persons.)*

4. A certificate of non-employment is printed in English and Vernacular in T. O. Form No. 14 and should be signed by all pensioners except ex-inferior servants, and ex-policemen who are in receipt of a pension of not more than Rs. 10 a month. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment, or in an establishment paid from a Local Fund, during the period for which pension is claimed, he should furnish the necessary particulars therein and the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

**Sub. R. 71.**—Every payment is to be entered on the reverse of *both* portions of the order and attested by the signature of the disbursing officer ; in the case of pensions paid at a sub-treasury where will be found only a copy of the order in English or vernacular with the District Officer's order thereon, the sub-treasury officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the head-quarters treasury will, from the receipt, make the necessary note on his original of the order.

**Sub. R. 71-A.**—The payment of pensions not exceeding Rs. 50 a month may be made by postal money order, at the option of the pensioner. When this mode of payment is adopted, the following rules shall be observed :—

1. A pensioner who elects to have his pension paid by money order should present in person to the Treasury Officer a declaration to that effect with his copy of the Pension Payment Order. The Treasury Officer should then identify the pensioner as laid down in Article 328, Civil Account Code, Volume II. After this has been done, he should paste the declaration and both halves of the Pension Payment Order in a separate file headed ‘ Pensions payable by money order ’. On a date not later than the 10th of each month, a Treasury Office clerk deputed for the purpose should make out a money order form for each pension recorded in the file mentioned above, less money order commission, and make corresponding payment entries in the table at the back of the Pension Payment Orders. The Treasury Officer should sign the money order form and initial the entries on the back of the Pension Payment Orders after carefully comparing the three documents.

## No. 1

*Page 28, Rule 4 of Sub-Rule 70 under Treasury Order 16—*

*Insert the following note below this rule :—*

“ *Note.*—A certificate of non-employment under Local Funds is not necessary in the case of pensioners whose pensions are regulated by the Bombay Civil Services Rules.”

(File S. 63/10564.)

(Correction No. 1, Financial Publication No. II, 2nd Edition,  
dated 15th February 1935.)

Page 29, Sub-Rule 71-A—

(i) *Insert* the following at the end of Rule 2 in this sub-rule :—

“ In the case of female pensioners whose pensions are terminable on their marriage or remarriage, he should obtain half-yearly in advance the declarations prescribed in Rule 3 in sub-rule 70 and certify to this effect in the Schedules for January and July each year.”

(ii) *Substitute* the following, for the existing certificate in Rule 4 in this sub-rule :—

“ ‘ Certified that I have satisfied myself that all payments noted in the Schedule have actually been remitted by money order.’ ”

*Note.*—In the schedules for January and July each year, an additional certificate in the following form should be added :—

‘ Certified (1) that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity under Government or under a Local Fund during the past six months, and (2) that I have obtained from each female pensioner whose pension is terminable on her marriage, a declaration in the form prescribed in Rule 3 in sub-rule 70 that she is not married and that she has not been married during the past half year.’ ”

(iii) *Insert* the following Note at the end of Rule 4 in this sub-rule :—

“ *Note.*—A certificate of non-employment under Local Funds is not necessary in the case of pensioners whose pensions are regulated by the Bombay Civil Services Rules.”

(File 737/33.)

(Correction No. 20, Financial Publication No. II, 2nd Edition,  
dated 15th December 1936.)

2. In order to minimise the risk of fraud, the Treasury Officer should compare the signature on the money order receipt every month with the pensioner's signature on the Pension Payment Order. The Treasury Officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive. In token of having done so, he should endorse on the schedules of payments for the months of April and October each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

3. Some village official or other suitable subordinate agency, such as the Police, should be made responsible for reporting promptly to the Treasury Officer the death of any pensioner whose pension is paid by money order.

4. It will not be necessary to prepare separate pension bills for such payments. The payments should be shown in a separate schedule which will serve as voucher. A certificate in the following form in the handwriting of the Treasury Officer should be endorsed on the schedule :—

“Certified that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity either under Government or under a Local Fund during the past six months and that I have satisfied myself that all payments noted in the schedule have actually been remitted by money order.”

5. The amount to be remitted should not be paid to the Post Office in cash but by transfer to the credit of the Post Office. The money order forms should be sent to the Post Office with a certificate by the Treasury Officer that the amounts of the money orders and the fees thereon have been credited to the Post Office in the Treasury Account by transfer.

6. The Treasury Officer will watch for the money order receipts for all remittances shown in the special file and will also compare the signatures in these receipts with the specimen signatures on the Collector's halves of the Pension Payment Orders.

7. In the next month's schedule, the Treasury Officer will furnish the following certificate :—

“Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and filed them in my office.”

**Sub. R. 71-B. (a).**—Pensions not drawn for three years in the case of those adjustable under “45—Superannuation Allowances and Pensions” cease to be payable at the treasury without the prior sanction of the Principal Auditor. Arrears of pension due in the case of a deceased pensioner also cease to be payable by the Treasury Officer, if they are not claimed within one year of the pensioner's death. The Treasury Officer should sort out such cases by examining the files of Civil Pension



Payment Orders every month and return his halves of the Pension Payment Orders to the Principal Auditor along with the statement mentioned in clause (b) below.

(b) The Treasury Officer should submit to the Principal Auditor, every six months, a statement of cases of failure to draw pensions. The statement should be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for three years and the other part showing the names of pensioners other than those included in the former part who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, should be stated against each name.

## **XII. MISCELLANEOUS.**

### **(i) Refunds of Revenue.**

**Sub. R. 72.**—The Government servant who originally received the amount should fill in columns 1 to 5 of T. O. Form No. 15 and sign the certificate at the foot of it, while the Treasury Officer or Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

### **(ii) Refund of Examination Fees.**

**Sub. R. 73.**—If the amount of examination fees or any part of it is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Board of Examiners specifying the amount to be refunded; and the amount so authorised will be paid on presentation of the original receipt so endorsed at the Treasury whence it was issued—the recipient giving his receipt below the endorsement.

**Sub. R. 74.**—If the original amount was paid into a Presidency Bank the refund will be made (in accordance with the above procedure) by the Principal Auditor.

### **(iii) Discount on Stamps.**

**Sub. R. 75.**—Discount on stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase money. The total amount of discount due and paid to a stamp vendor on individual bills should be rounded up to the nearest pie.

When General and Court-fee Stamps are sold and discount allowed, receipts should be obtained in the form specially provided for the purpose. A consolidated monthly bill for all discount and commission on these stamps should be sent to the Superintendent of Stamps together with these receipts. The Superintendent of Stamps will forward the consolidated bill duly countersigned to the Principal Auditor, cancelling the receipts.

*Page 31, Sub-Rule 78—*

*Substitute* the words “ which cannot be conveniently met from the balance in hand ” for the words “ in excess ” occurring in line 3 of clause (d) of this sub-rule.

(G.M., F.D., 737/33-E, dated 5th April 1937.)

(Correction No. 32, Financial Publication No. II, 2nd Edition,  
dated 3rd July 1937.)

#### (iv) Commission to Registrars.

**Sub. R. 76.**—Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In cases in which commission is calculated on the number of documents registered the bill is passed on a certificate of the District Registrar or other Controlling Officer.

#### (v) Departmental Payments.

**Sub. R. 77.**—Payments, such as purchase of stores in the Public Works Department, are made under some general or special sanction. If not provided for by departmental rules they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

*Note.*—In the certificate referred to in this rule it should also be certified that the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payments have been recorded against the indents and invoices concerned.

#### (vi) Payments to Persons not in Government Service.

**Sub. R. 78.**—When a person not in Government service claims payment for work done, service rendered or articles supplied, the Treasury Officer should require—

(a) The submission of the claim by the head of the department, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(b) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in Government service, and also when the authority of the head of the department or responsible officer is insufficient, an order from the Audit Officer should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government should such be needed.

(c) And in any event, if a bill be drawn by a person not in Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(d) In respect of payment of abstract contingent bills to persons not on the establishment of the officer who prefers the bill, when large payments are involved in excess of the office permanent advance, the abstract bill may be endorsed in favour of the contractor, after it is checked and passed for payment by the head of the office. It should then be made over to the contractor to be presented at the treasury for payment, and to guard against the payment of fraudulent bills an advice giving all particulars of the bill should be simultaneously issued to the Treasury Officer making the payment. The Treasury

Officer should check the bill, when presented by the party, with the advice and after satisfying himself of the identity of the person make the payment.

In the Departments under the control of the marginally noted officers, the system of making payments on account of supplies and services and contingencies by endorsing the contingent bills to parties other than the drawing office (as specified in the above paragraph), may be adopted in cases where it can be worked advantageously. It should not be adopted as regards payments to be actually made in a district other than the one to which the amount is chargeable. In such cases money should be drawn on an abstract bill and remitted by a remittance transfer receipt. As the above said procedure will apply to abstract bills, the controlling officer's check will not be interfered with, since detailed bills with vouchers can be submitted to him as usual.

Surgeon-General with  
the Government of  
Bombay.

Superintendent,  
Government Printing  
and Stationery.

Director of Agriculture.

Inspector-General of  
Prisons.

Commissioner of  
Police, Bombay.

(e) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When the necessity occurs, however, he should immediately report the fact to the Audit Officer.

*Note 1.*—The Treasury Officer should, at the time of making payments to non-officials either on behalf of Government or any local authority on account of fees, commission, bonus, remuneration or reward of any kind, communicate the fact with the addresses of the payees to the Income Tax Officer concerned, if the amount of each payment is not less than Rs. 250.

*Note 2.*—Payments due to contractors may be made to financing Banks instead of direct to contractors provided that the Department concerned obtains (1) an authorisation from the contractor in the form of a legally valid document like the power-of-attorney or transfer deed conferring authority on the Bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government in his behalf, before settlement of the account or claim by payment to the Bank. While the receipt, given by the Bank holding a power-of-attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their Bankers.

**Sub. R. 78-A.**—Payment of an income-tax refund voucher may be made to the refundee himself or to a person duly authorised by him to receive payment provided that the receipt at the foot of the refund voucher is signed by the refundee himself. The precautions prescribed for payments to persons not in Government service should be observed in this case with special care.

### XIII. FOREST DEPARTMENT PAYMENTS.

**Sub. R. 79.**—Funds required by Divisional Forest Officers for expenditure will be drawn from the treasury by means of cheques, the Divisional Forest Officers being responsible for seeing that the budget grants are not exceeded.

Page 33—

*Insert the following as a sub-clause under Sub-rule 82-A, introduced by correction slip No. 23 dated 15th December 1936 :—*

“ The Silviculturist and the Utilisation Officer are authorised to issue cheques on Government account on all treasuries and sub-treasuries and on all branches of the Imperial Bank of India within the Province.”

(G.R. 737/33, dated 7th December 1939.)

## No. 62

*Page 33, Sub-Rule 82-A, inserted by correction slip No. 23 dated 15th December 1936—*

In line 6 of this sub-rule after the word “Engineer” *insert* a comma and the words “the Sub-Divisional Forest Officer, West Khandesh”.

(G.R. 737/33, dated 27th March 1940.)

Page 33—

Insert the following as Sub-Rule 82-A :—

“ *Sub-Rule 82-A.*—The Chief Conservator of Forests is authorised to issue cheques on Government account on all treasuries and sub-treasuries and on all branches of the Imperial Bank of India within the Presidency and also on the Reserve Bank of India, Bombay. Conservators of Forests, Divisional Forest Officers, the Forest Engineer and the Gurcharan Officer are permitted to issue cheques on the treasuries, sub-treasuries and branches of the Imperial Bank of India, at their own headquarters. They are also authorised to issue cheques for payment at those treasuries outside their own headquarters which are specified in Appendix No. I-A.”

(G.R., F.D., 737/33, dated 21st October 1936.)

(Correction No. 23, Financial Publication No. II, 2nd Edition,  
dated 15th December 1936.)

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In exceptional cases if the amount of a cheque is large and funds are required on a deficit treasury to meet expenditure on special forest works, the officer concerned should inform the Deputy Controller of the Currency, Bombay, in advance to enable him to place the necessary funds at the disposal of the treasury or sub-treasury.

Transfers of divisional charges should be reported by the relieved officer to the Treasury Officers concerned.

**Sub. R. 80.**—When officers of other Civil Departments are authorised to incur charges on account of the Forest Department they will do so as Forest disbursers. They can, therefore, obtain funds from the treasury for such expenditure only under the rules applicable to the officers of the Forest Department.

**Sub. R. 81.**—The Treasury Officer will cash against the drawing account of a Divisional Officer, a cheque drawn by an officer holding charge of a Forest Sub-division or Range provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That officer must not use the same cheque book as the Divisional Officer.

**Sub. R. 82.**—Cash may, if required, be obtained by officers of the Forest Department by cheques drawn on the sub-treasuries subordinate to the district treasuries with which they are placed in account. The departmental officer should, in such cases, advise the District Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may, if possible, be duly provided.

#### XIV. PUBLIC WORKS DEPARTMENT.

*Note.*—The rules in this section apply primarily to officers of the Public Works Department. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to the Public Works Department, who may be authorised to incur expenditure against the grant for Public Works. They do not apply to charges for construction (petty) and repairs executed by civil officers which are not treated as expenditure of the Public Works Department.

**Sub. R. 83.**—Treasury Officers are prohibited from issuing any money for disbursement by such officers except in accordance with the rules in this section.

**Sub. R. 84.**—When an officer of another Civil Department is authorised to incur charges on account of the Public Works Department against the grant for "Public Works" he will do so as a Public Works disburser.

**Sub. R. 85.**—Funds are supplied to officers of the Public Works Department in two ways: *viz.*, (1) directly by pay, travelling allowance and contingent bills, and (2) by means of cheques. The two classes of payments will be registered separately in the treasury.

**Sub. R. 86.**—Expenditure on account of pay, travelling allowance and contingencies in the Public Works Department is incurred in the



same way as in the other Civil Departments, but the following rules are special to the Public Works Department :—

(a) Treasury Officers will cash such bills of Public Works Officers only if the latter have been placed in account with them specifically for these purposes by a written authority from the Principal Auditor.

(b) Non-gazetted officers' bills and contingent bills presented for encashment may, at the option of the drawing officer, be paid wholly in cash or partly in cash and partly by (a) cash orders on sub-treasuries or (b) remittance transfer receipts on other districts. These bills should be accompanied by a memorandum signed by the drawing officer and specifying separately the amounts required in the several forms referred to in this rule.

**Sub. R. 87. (a).**—Divisional Officers and other Public Works Officers who may be so authorised by the Principal Auditor, may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at treasuries. No letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

(b) Without making previous arrangements through the Principal Auditor, no officer is authorised to draw cheques on a treasury situated outside the limits of the province, even though his own jurisdiction may extend beyond those limits.

**Sub. R. 88.**—A Divisional Officer authorised under Sub. R. 87 (a) to draw cheques on the treasury may empower any of his Sub-divisional Officers to draw against his own account. Separate accounts for sub-divisional officers should not be opened either at the head or at a sub-treasury ; the Divisional Officer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. If a Divisional Officer considers it necessary for the maintenance of efficient control over the disbursements of his division to set a monthly limit on the drawings of any of his Sub-divisional Officers, he may do so, fixing either a standing limit or a fresh limit either every month or whenever necessary. All such limits may be raised or lowered subsequently. Intimation of every limit when fixed or changed should be sent both to the Sub-divisional Officer and the Treasury Officers concerned. If a Divisional Officer has intimated any limitation on the drawings of a Sub-divisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment, on the reverse of the letter advising the limitation. The entry in the register of cheques paid should, however, appear under the date of actual payment.

1. The limit when fixed should be for the account month of the sub-division and the dates of the commencement and termination of the month must be specified in the intimation to the Treasury Officer. Any undrawn balance is not available for drawings in subsequent months.

2. At the option of the Divisional Officer, the limitations may not be intimated to the Treasury Officer, if the check exercised by the Divisional Accountant over the Sub-divisional cash accounts, after the expiry of the month, is considered sufficient for the purposes of the Divisional Officer.

**Sub. R. 89.**—When the funds are required for a Sub-divisional Officer at a different treasury from that with which the Divisional Officer himself banks, the latter should get himself placed in account with that treasury, [*vide* Sub. R. 87 (a)], and then empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of remittance transfer receipts.

### Payment at Sub-Treasuries.

**Sub. R. 90.**—Funds may also be obtained by the Divisional Officer or his Sub-divisional Officers, from sub-treasuries by means of cheques.

## XV. EXCISE DEPARTMENT (IN THE PRESIDENCY ONLY, i.e. EXCLUDING SIND).

**Sub. R. 91.**—Funds are supplied to the Excise Department by means of annual letters of credit issued by the Deputy Controller of the Currency in favour of the Commissioner of Excise.

**Sub. R. 92.**—The Treasury Officer will cash cheques drawn by the Superintendents of Excise and the Superintendent, Government Central Distillery, Nasik Road, authorised by the Commissioner of Excise to draw against the letter of credit, and no charges of the Excise Department will be paid otherwise than on cheques so drawn.

*Note.*—The Divisional Forest Officer, West Nasik, has been specially authorised to draw cheques on the Peint Sub-Treasury against the letter of credit.

(1) Cheques drawn on or before 31st March of a year and presented for payment after that date in the next financial year are debited against the letter of credit for the month in which the cheques are issued.

(2) Superintendents of Excise and the Superintendent, Government Central Distillery, Nasik Road, should send to the Commissioner of Excise so as to reach him by the 15th of March each year, an estimate of requirements of funds from the treasury or sub-treasury during the ensuing year. The Commissioner should frame from them an application for the requirements of the Presidency proper and submit it to the Deputy Controller of the Currency in time for the advice of the letter of credit which will be issued by that officer to reach the officer for whose use it is intended before the commencement of the new financial year.

**Sub. R. 93.**—Cheques may also be drawn on sub-treasuries under the orders of the Commissioner of Excise who should advise the District Treasury Officer from time to time of the probable amount of drawings on each sub-treasury, in order that funds may, if possible, be duly provided.

**Sub. R. 94.**—When Government servants of other Civil Departments are authorised to incur charges on account of the Excise Department they will do so as Excise disbursers. They can therefore obtain funds from the treasury for such expenditure only, under the rules applicable to the Excise Department.

## **XVI. PROCEDURE TO BE FOLLOWED IN THE TREASURY.**

**Sub. R. 95.**—The bill or other voucher presented as a claim for money will be received and examined by the Accountant, and then laid before the Treasury Officer who, if the claim be admissible, the authority good, the signature true and in order, and the receipt a legal quittance, will sign the order for payment at foot of the voucher, taking care to adopt the precautions prescribed in Sub. R. 26. Care should be taken that all bills and vouchers passed for payment are paid on the same day, and that no payment is made except under the written order of the Treasury Officer.

*Note.*—The Audit Officer will supply all Treasury Officers within his audit area with a copy of the specimen signature of all gazetted officers serving under him who are authorised to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at treasuries. Before a Treasury Officer pays a bill on the authority of an order purporting to have been issued from the Audit Office he should verify the signature on the order by comparison with the specimen signatures of the signing officer.

**Sub. R. 96.**—The Treasury Officer has to satisfy not only himself but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Sub. R. 26. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

**Sub. R. 97.**—A register should be kept in each treasury showing the names of all gazetted officers drawing their pay from that treasury, and as each pay-slip is received from the Principal Auditor, the amount of pay and allowances which it sanctions should be entered against the name of the officer concerned. As each pay bill is presented for payment reference to this register should be made, to see that the sanctioned rate is not exceeded.

**Sub. R. 98.**—The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

**Sub. R. 99.**—After the voucher has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it should be passed on, together with the payee, to the Treasurer's Department, when the Treasurer will make the payment, punch the stamp, stamp the voucher "Paid", and retain it for delivery to the Account Department when the books are compared.

**Sub. R. 100.**—The procedure in regard to the receipt, custody, and payment of money at district treasuries, is generally applicable to sub-treasuries also.

**Sub. R. 101.**—Officers of certain departments are authorised to obtain funds from sub-treasuries by means of cheques. Any extension of the system will require the sanction of the District Officer, which sanction will be subject to the veto of the Deputy Controller of the Currency if that officer is of opinion that it will cause extra expense, direct or indirect, by the locking up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depots and not disbursing treasuries.

**Sub. R. 102.**—(a) When a cheque is presented, care should be taken to ascertain, by examination of its printed number, that it really was taken from the book notified as in use by the officer who is said to have signed it. The instructions given in Sub. Rules 28 to 30 should be especially borne in mind.

(b) Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act should be honoured when presented at the treasury.

1. If the payee is unknown at the treasury, the Treasury Officer should make any enquiries he thinks necessary and should specially consider the date, serial No. and amount of the cheque as well as the hand-writing and, if suspicion arise, he may defer payment until he has referred to the drawer.

2. Pass books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day.

**Sub. R. 103.**—Treasury Officers, when cashing bills for officers at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended :—

Bills presented for pay, etc.	..	..	0	0	0
Bills presented for contingencies	..	..	0	0	0
Bills presented for sundries	..	..	0	0	0
Total	..	..	0	0	0

†Deductions (if any) ..

†(Explanation)

Signature of Messenger

Treasury Officer.

**T. O. 17.**—A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Principal Auditor responsible for the audit of the payment.

**T. O. 18.**—Except under the general or special orders of the Governor in Council, a payment shall be made in the district in which the claim arises.

### (i) Place of payment.

**Sub. R. 104.**—Pay bills are ordinarily payable only at the treasury of the district in which the claim arises, but gazetted Government servants may, at their option, if there is no branch of the Imperial Bank of India at their head-quarters, draw their pay partly at the head-quarters of the district in which they may be serving and partly at Bombay and in the case of Officers in Sind, at Bombay or Karachi, but not at both subject to the following conditions:—

(1) The concession shall be admissible only to gazetted Government servants whose pay is subject to personal audit and is not less than Rs. 500 a month.

(2) Not less than Rs. 100 in any one month shall be drawn outside the district head-quarters treasury and all sums drawn in Bombay or Karachi must be in multiples of Rs. 100.

(3) The amount required to be drawn at Bombay or Karachi except when supply bills are used shall not be altered at intervals of less than three months.

*Note 1.*—The following concessions (if not allowable under the above rule) are allowed to continue in respect of all individual officers who already enjoy them:—

(a) Officers serving in Baluchistan and Central India are allowed to draw a part of their pay at Bombay by means of supply bills issued at par.

(b) Officers serving in the Central Provinces are allowed to draw their pay partly at their District Head-quarters and partly at either (1) Nagpur or (2) Bombay. The amounts required to be paid at Bombay should be drawn by means of supply bills issued at par.

*Note 2.*—Gazetted officers serving in Persia and the Arabian shore of the Persian Gulf have been allowed at their option to draw a part of their pay in India, subject to the following conditions:—

(1) The concession shall be admissible to gazetted officers whose pay is subject to personal audit and is not less than Rs. 500 a month.

(2) Not less than Rs. 100 in any one month shall be drawn in India and all sums drawn must be in multiples of Rs. 100.

(3) The amounts required to be drawn in India shall not be altered at intervals of less than three months.

(4) The amounts drawn in India will be payable only at Bombay and shall be drawn by means of supply bills issued at par.

*Note 3.*—Officers serving in the Hyderabad State may, at their option, draw their pay partly at the Hyderabad Residency Treasury and partly at Bombay, subject to the following conditions:—

(1) The concessions shall be admissible only to gazetted officers whose pay is subject to individual audit and is not less than Rs. 500 per mensem.

(2) Not less than Rs. 100 in any one month shall be drawn outside the District Head-quarters Treasury and all sums drawn in Bombay must be in multiples of Rs. 100.

*Page 38, Sub-Rule 104—*

- (i) Delete* the words “ and in the case of officers in Sind, at Bombay or Karachi, but not at both ” in lines 5 and 6 of this rule.
- (ii) Delete* the words “ or Karachi ” in conditions No. (2) and (3) in this rule.
- (iii) Delete* “ Notes 1 to 4 ” under this rule.

(G.R., F.D., 737/33, dated 15th September 1936.)

(Correction No. 22, Financial Publication No. II, 2nd Edition,  
dated 15th December 1936.)

Page 39, Sub-Rule 106—

*Substitute* the following for the “Exception” under this sub-rule :—

“*Exception.*—All Superintending Engineers, Executive Engineers, Assistant Executive Engineers, Officers of the Bombay Service of Engineers, the Electrical Engineer to Government, the Executive Engineer, Electrical Division and Electrical Inspector, Bombay Province, the Assistant Engineer, Electrical Division and Assistant Electrical Inspector, Bombay, the Assistant Engineer, Poona Electrical Sub-Division and Assistant Electrical Inspector, Poona.”

(File 4100/33-II.)

*Page 39, Sub-Rule 106—*

Insert the following note below the “Exception” to this Rule:—

*Note.*—An Executive Engineer is allowed to make advances to menials for their travelling expenditure, when unavoidable, from his divisional imprest by debit to the Disburse head ‘Miscellaneous Advances’, pending the recovery of the same at the time of paying their travelling allowance bills.”

(G.R., P.W.D., 5749, dated 9th May 1924, and Government Addendum, P.W.D., 511/27 dated 28th July 1927.)

As  
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F

(Correction No. 6, Financial Publication No. II,  
2nd Edition, dated 17th June 1935.)



*Page 39, Sub-Rule 104-A—*

*Insert the following note below this Sub-Rule :—*

“ *Note.*—The payment of the pay for a complete month of an officer who is deputed by a Provincial Government to attend the session of the Central Legislatures, may, at the option of the officer, be made at the place where he may be performing duty at the time the payment falls due. Payment for the broken period of a month as for example when the officer proceeds on leave out of India should also be made at the discretion of the officer at the permanent headquarters of the officer or at the place where he may be performing duty. ”

(G.Rs. 335/33 dated 27th March 1936 and 30th April 1936.)

(Correction No. 15, Financial Publication No. II, 2nd Edition,  
dated 8th July 1936.)

(3) The amount required to be paid at Bombay shall not be altered at intervals of less than three months and shall be drawn by means of supply bills issued at par.

*Note 4.*—The issue of supply bills under the above note is not subject to the restriction laid down in Chapter VII of the Resource Manual for supply bills which are intended for the remittance of funds made by the public through Government.

**Sub. R. 104-A.**—Every endeavour should be made to pay all personal claims for pay and allowances, including travelling allowance, up to date to Government servants on transfer as provided for in Financial Rule 51 (b) before issuing a last-pay certificate. Such claims may, however, be paid after taking charge of the new appointment provided that reasons for not having complied with Treasury Order 18 are recorded on the bills preferred for such claims.

**Sub. R. 104-B.**—The Commandant and Adjutant of His Excellency the Governor's Body Guard are permitted to draw their pay and allowances through their Bankers in Bombay during the periods for which the head-quarters of Government are at Poona or Mahabeshwar.

**Sub. R. 104-C.**—Payments to contractors should, as far as conveniently practicable, be made by cheque on the nearest treasury and a stipulation to the effect that payments will be so made should be inserted in the contract agreement when necessary.

The nearest treasury would ordinarily be one within the district, but in specific cases where the nearest treasury happens to be outside the district, payments may be made by the disbursing officer by cheque on such a treasury.

**Sub. R. 105.**—Gazetted Government servants of the Public Works Department, in addition to the concession in Sub. R. 104, may present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their head-quarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Principal Auditor, or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

**Sub. R. 106.**—Bills for pay and allowances of the establishments of the Public Works Department are payable at the nearest district treasury with which they will be placed in account by the Principal Auditor.

*Exception.*—The following Government servants may present the bills of their establishments direct at the nearest sub-treasury but they cannot draw on more than one treasury or sub-treasury:—

All Superintending Engineers, Executive Engineers, Assistant Executive Engineers and Assistant Engineers, the Electrical Engineer to Government, the Executive Engineer, Electrical Division, and Electrical Inspector, Bombay, the Assistant Engineer, Electrical Division, and Assistant Electrical Inspector, Bombay, the Assistant Engineer, Poona Electric Sub-division, and Assistant Electrical Inspector, Poona, and the Assistant Engineer, Sind Electric Sub-division, and Assistant Electrical Inspector in Sind.

**Sub. R. 106-A.**—Payments to the Bandra Municipality on account of Government grants and advances may be made by cheques drawn on the Imperial Bank of India, Bombay, provided that all bills are presented at the office of the Accountant General, Bombay, for preaudit and payment.

### (ii) Inspecting Officers.

**Sub. R. 107.**—A Government servant whose duty requires him to travel on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his head-quarter. Should he pass from one Principal Auditor's jurisdiction to another, the last pay certificate should be countersigned by both. In such of course, no *advance* is made, and no recovery or adjustment is necessary. Similarly, he may draw his travelling allowance prescribed bill form with necessary certificates, countersigned by the controlling authority, if any, but he cannot take advances on account of travelling allowances.

*Note.*—In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Divisional Officer who is obliged to be continuously absent from his head-quarters for more than a month at a time.

### (iii) Inspecting Officer's Establishment.

**Sub. R. 108.**—When part of his establishment moves with an inspecting officer, the head of the office may grant a last-pay certificate for that portion in order to enable him to draw from another treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at head-quarters.

**T. O. 19.**—The leave-salary of a gazetted Government servant, who draws his leave-salary in India, may be paid in any district in India. The leave-salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

**T. O. 20.**—Pensions payable in India may be paid in any district in India.

**T. O. 21.**—No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension payable from the general revenues, until an audit officer has intimated the rate at which payment should be made; provided that the Governor-General in Council may, for special reasons and with the concurrence of the Auditor General, relax the provisions of this Order.

**Sub. R. 109.**—A newly appointed gazetted Government servant drawing pay for the first time from any treasury should present with his bill an order from the Principal Auditor intimating the rate at which the payment should be made.

*Page 40, Sub-Rule 107—*

*Insert the following as a sub-paragraph under this sub-rule :—*

“The Forestry Instructor, Agricultural College, is authorised while on tour, to draw pay and allowances of himself and his s and contingent bills from any treasury in the Province.”

(G.M.. R.D., 232-A /39, dated 3rd March 1939.)

**Sub. R. 110.**—A gazetted Government servant should draw an increased or a changed rate of pay, leave-salary or fixed allowances on presentation of a bill either pre-audited by the Principal Auditor, or accompanied by a letter of the Principal Auditor, authorising the amount to be drawn.

**Sub. R. 111.**—No payment is to be made without the orders of the Principal Auditor to a gazetted Government servant transferred from another province or from another Department or on return from leave out of India.

**T. O. 22.**—No withdrawal shall be permitted in order to meet the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim be supported by a last-pay certificate in such form as may be prescribed by the Auditor General.

**Sub. R. 112.**—Forms of last-pay certificates to be given by the Treasury Officer in the case of gazetted Government servants and by heads of offices or the gazetted Government servant authorised to sign "for" the head of the office, in the case of non-gazetted Government servants, provide for details of the fund deductions. Although the Government servant preparing the bills is responsible for the correctness of such deductions, the Treasury Officer is responsible not only for entering in the certificates all demands against the departing Government servant, including any made under an order of attachment of his pay by a Court of Law, of which he may have received notice before granting the certificate, but also for passing any, of which he may afterwards receive notice, to the treasury from which the Government servant will in future draw pay.

**Sub. R. 113.**—In all cases of transfer, the last-pay certificate, where such certificate is necessary, should specify the date up to which a Government servant is paid his claims for pay and allowances as provided for in Financial Rule 51 (b).

**Sub. R. 114.**—A Treasury Officer must be careful not to pay an allowance to a gazetted Government servant to whom he has granted a last-pay certificate unless the certificate is first surrendered.

*Note.*—Rules regulating the preparation of last-pay certificates in cases of transfer on duty or return from leave as laid down by the Auditor General are given in Appendix No. 2 to the Subsidiary Rules.

**T. O. 23.**—In case of urgent necessity, a Collector may require a Treasury Officer to make a payment in contravention of orders 16, 17, 18, 19, 21 or 22 above; provided that the Collector records an order in writing and immediately sends a copy of the order, together with an explanation of the circumstances which rendered it necessary, to the Principal Auditor who will audit the payment. The Treasury Officer also shall intimate the payment to the Principal Auditor.

**T. O. 24.**—A Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, provided that he intimates to the drawing officer the correction which he makes.

**Sub. R. 115.**—When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes, which can be corrected, a Treasury or a Sub-Treasury Officer should not return such bills, but should correct them and pay the corrected amount of the bill.

**Sub. R. 116.**—Similarly when bills contain doubtful items which can be easily eliminated, the Treasury or the Sub-Treasury Officer should disallow the doubtful items and pay the remainder of the bill.

**Sub. R. 117.**—In the cases referred to in Sub. Rs. 115 and 116 the corrections made and the reasons therefor should be intimated to the presenter of the bill and, if necessary, to the Principal Auditor (or to the Treasury Officer in the case of payments made at a Sub-Treasury).

### Instructions to Drawing Officers.

**T. O. 25.**—A Government servant who is authorised to withdraw moneys by means of cheques shall notify to the Treasury Officer or to the local officials of the Bank, as the case may be, the numbers of the cheque books, which from time to time he proposes to use and of the cheques which they contain.

**Sub. R. 118.**—In the case of sub-treasuries the advice of the number of the cheque book to be used should ordinarily be sent through the district treasury, but in cases of urgency it may be sent direct to the sub-treasury, a copy being forwarded simultaneously to the district treasury.

**T. O. 26.**—When a Government servant who is authorised to draw or countersign cheques or bills payable at a treasury or the Bank makes over charge of his office to another, he must send a specimen of the relieving Government servant's signature to the treasury officer or the local officials of the Bank, as the case may be.

### SECTION IX.—RESPONSIBILITY FOR MONEYS WITHDRAWN.

**T. O. 27 (a).**—A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Principal Auditor concerned. In cases in which the acquittances of the actual payees are not sent for audit the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them.

**T. O. 27 (b).**—If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor in Council.

*Note.*—For rules regarding the responsibility for over-charges Rule 32 of the Financial Rules of the Government of Bombay may be referred to.

**T. O. 28.**—A Treasury Officer, receiving an intimation from an audit officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer must effect the recovery

*Page 43, Treasury Order 29—*

*Substitute* the following for the words “ at the time when these orders come into force ” occurring in line 5 of this Order :—

“ in accordance with the provisions of the Reserve Bank of India Act, 1934, and the agreement made between the Governor General in Council and the Reserve Bank of India under Section 21 of the Reserve Bank of India Act, 1934.”

(G.R., 737/33, dated 15th March 1935.)

(Correction No. 11, Financial Publication No. II,  
2nd Edition, dated 17th June 1935.)

without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order ; and the drawing officer must without delay repay the sum by such method as the Audit Officer may prescribe.

*Note.*—See in this connection Rule 338 (2) of the Financial Rules of the Government of Bombay.

## SECTION X.—GENERAL EXCEPTION.

**T. O. 29.**—A Governor in Council may not, without the sanction of the Governor-General in Council, so exercise any power conferred upon him by these orders as to impose upon the Bank in connection with Government business any responsibility which the Bank is not liable to undertake at the time when these orders come into force.



Page 45, Appendix A—

*Substitute* the following for paragraph III of this Appendix :—

“ III—All accounts opened under these rules must be opened with an office of the Reserve Bank of India or with a branch of the Imperial Bank of India according to the convenience of the officer opening the account. Where there is no office of the Reserve Bank of India or branch of the Imperial Bank of India an account may be opened with the Post Office Savings Bank or, with the previous approval of the Local Government, with any other Bank.”

(G.R., 737/33, dated 15th March 1935.)

(Correction No. 12, Financial Publication No. II,  
2nd Edition, dated 17th June 1935.)

## APPENDIX A.

I. The public account is the account maintained of moneys which have passed into the custody of Government. It does not cover moneys paid to a Government servant in an official or any other capacity, unless such moneys have been paid by such Government servant into the Government account at a Treasury or the Bank.

II. (a) Except as provided in clause (b) of this rule, every Government servant shall, without undue delay, pay into the public account all moneys received by him as dues of Government or for deposit in the custody of Government; and no Government servant shall deposit in a bank moneys withdrawn from the public account.

(b) (i) Accounts with a bank may be opened without restriction by the following classes of Government servant:—

An Administrator General.

An Official Trustee, Assignee or Receiver.

A Sheriff.

The Solicitors to the Government of India and the Government of Madras.

An Accountant General of a High Court or the Account Officer of a High Court on the Original Side.

(ii) To avoid risk of loss from Military treasure-chests, officers commanding Units and others concerned with the administration of public funds in the Military Department may open accounts with a bank in their official capacity.

(iii) A Governor or a Lieutenant Governor may permit his Private or Military Secretary to open an account for the deposit of funds under personal control of the Governor or Lieutenant Governor.

II. All accounts opened under these rules must be opened with the Bank, where it exists. If the Bank be not available, an account may be opened in a Post Office Savings bank or with the approval of the Government with any other bank.

## APPENDIX No. 1.

(See Sub. R. No. 23 under T. O. 16.)

No.	Class of Officers.	Class of bills drawn.	Remarks.
I	Gazetted Officers	(i) Pay and Travelling Allowance bills of self and bills for examination fees provided they are countersigned by the Secretary of the Examination Committee.  (ii) Establishment, Travelling Allowance, contingent and other* bills of the offices of which they are Heads.	} Vide State-ments A, B and C appended.
I	Non-gazetted Officers treated as Heads of Offices.	(i) Pay and Travelling Allowance bills of self.  (ii) Establishment, Travelling Allowance, contingent and other* bills of their offices.	

\* This class includes bills for scholarships, grants-in-aid, contributions, donations, refunds, loans, advances.

No. 44

*Page 47, Statement A—*

*Delete entry No. 24 from this Statement under “Revenue Department”.*

(G.E., 233/33-C, dated 30th August 1937.)

(Correction No. 44, Financial Publication No. II,  
2nd Edition, dated 10th November 1937.)

*Page 47, Statement A—*

*Insert the following new entry under Revenue Department :—*

“ 24. Senior Inspector, Co-operative Training and Education Scheme.”

(G.R., R.D., 4114/33, dated 16th May 1938.)

(Correction No. 46, Financial Publication No. II, 2nd Edition dated 26th July 1938.)

*Page 47, Statement A—*

*Insert the following as a new entry and a new foot-note :—*

*“ Political and Services Department.*

34. Office Superintendent, Public Service Commission, Bombay-Sind.”\*\*

“ \*\* In the absence of the Secretary to the Commission.”

(G.L., P. & S.D., 3068/34-D, dated 6th November 1939.)

**No. 3**

*Page 47, Statement A—*

*Insert the following new entry under Home Department :—*

**“ 33. Bench Magistrates.”**

**(File 737/33/13734-A.)**

**(Correction No. 3, Financial Publication No. II, 2nd Edition,  
dated 15th February 1935.)**

*Page 47, Appendix I, Statement A—*

*Insert the following new entry under Revenue Department :—*

“ 24-A. Superintendents of Rural Training Centres.

(Authorised to draw only pay, travelling allowance and contingent bills.)”

(G. M., R. D., 797-H/39, dated 16th May 1941.)

[Correction No. 75, Financial Publication No. II, 2nd Edition,  
dated 7th October 1941.]



## STATEMENT A.

*List of Non-Gazetted Officers authorised to draw pay, travelling allowance, contingent and other\* bills.*

Serial  
No.

Class of Government Servants.

*Revenue Department.*

1. Overseers in charge of Agricultural Farms.
2. Superintendents of Agricultural Farms and Gardens.
3. Managers in charge of Farms and Research Stations.
4. Tobacco Breeder.
5. Rice Breeders.
6. Rice Specialist.
7. Horticulturist in Sind.
8. Head Masters of Vernacular Agricultural Schools.
9. Inspectors of Agriculture.
10. Agricultural Overseers in charge of Farms.
11. District Agricultural Officers in charge of Farms.
12. Cotton Assistants.
13. Superintendent, Patonda Farm.
14. Cotton Supervisor, Indus Left Bank.
15. Cotton Supervisor, Indus Right Bank.
16. District Supervisor, Cotton Production Cost Enquiry, Hyderabad (Sind).
17. Entomological Assistants.
18. Bunding Officers.
19. Inspectors of Registration.
20. Head Karkuns and Head Munshis.†
21. Head Accountants.‡
22. Mahalkaris.§
23. Assistant Agricultural Engineer in Sind.
24. Office Superintendent in the Office of the Registrar of Co-operative Societies.
25. A Superintendent of Rural Training Centres General, etc., Departments.
26. Assistant Deputy Educational Inspectors.
27. Heads of Government Training Schools.
28. Head Masters of Government Middle Schools.
29. Head Mistresses, Government Anglo-Vernacular Schools for Girls.

*Home Department.*

1. The Chief Translator and Interpreter, High Court.
2. Managers, Criminal Tribes Settlements, who are in receipt of pay of Rs. 85 per mensem and more.
3. Office Superintendent, Criminal Tribes Settlement Officer.
4. Deputy Sheriff of Bombay.

his class includes bills for scholarships, grants-in-aid, contributions, donations, loans, advances.

the absence of Mamlatdars and Mukhtiarkars.

the absence of Huzur Deputy Collectors.

authorised to draw travelling allowance and bills on account of bhatta and road y to witnesses, charges for the construction of chawdis and sub-jail contingencies tract bills. Their pay is drawn on general establishment bill.

## STATEMENT B.

List showing Non-Gazetted Officers authorised to draw pay and travelling allowance bills of their own and their establishments.

Serial  
No.

Class of Government Servants.

*Revenue Department.*

1. Officer in charge of Cotton Finance Enquiry Scheme.
2. Mango Investigator.
3. <sup>Marketing</sup> Inspectors of ~~Agriculture for Cattle Breeding~~\*
4. Auditors, Co-operative Societies.
5. ~~Industrial and Agricultural Organisers, Co-operative Societies.~~
6. Weaving Inspector, Co-operative Societies.
7. Sub-Registrars on Rs. 120 and above.†
8. Inspectors of Warehouses.‡
9. Excise Inspectors, Assistant Inspectors and Sub-Inspectors (in the Pres or proper).‡
10. ~~District Agricultural Overseers holding independent charges away from the office of their immediate superiors.~~ *Rural Development Inspectors*
11. Special Mamlatdar, Co-operative Societies, Dohad.
- 11B District Agricultural Officers.
- 4C *Co-operative* *Home Department.*
12. Deputy Registrar, Court of Small Causes, Bombay.
13. *Political & Services Deptt*  
*Secretary to the Court of Industrial Deptt*

## STATEMENT C.

List showing Non-Gazetted Officers authorised to draw pay bills of their own and their establishment.

Serial  
No.

Class of Government Servants.

*Revenue Department.*

1. Survey Mamlatdars.
2. City Enquiry Officers.
3. Inspectors and Assistant Inspectors of the Combined Salt and Excise Depa in Sind.

*General Department.*

4. The Medical Officer in Charge, Infectious Diseases Hospital, Poona.

\* Authorised to draw only their pay and travelling allowance.

† Authorised to draw travelling allowance of their establishments. Their travelling allowance is drawn on general establishment bills.

‡ Authorised to draw their own and their establishments' travelling allowance. pay is drawn on general establishment bill.

## No. 78

*Page 48, Appendix 1, Statement C—*

*Substitute the following for existing entry 3 under Revenue Department:—*

“ 3. Marketing Inspectors.”

(G. R., R. D., 1457/39, dated 7th January 1941.)

[Correction No. 78, Financial Publication No. II, 2nd Edition,  
dated 7th October 1941.]

*Page 48, Appendix 1, Statement B—*

*Insert* the following new entry under “Revenue Department” :—

“ 11-B. District Agricultural Officers.

(G. M., R. D., 4750-H/39, dated 28th March 1941.)

[Correction No. 76, Financial Publication No. II, 2nd Edition,  
dated 7th October 1941.]

## No. 5

*Page 48, Appendix No. I, Statement C—*

*Delete the heading “ General Department ” and entry No. 4 occurring below it.*

(G.R., G.D., 2374, dated 2nd February 1935.)

(Correction No. 5, Financial Publication No. II,  
2nd Edition, dated 17th June 1935.)

*Page 48, Statement B—*

*Substitute the following for the existing Serial*

*‘ 10. Rural Development Inspectors.’*

(G.M., R.D., 15-H/33, dated 17th)

*Page 48, Statement B—*

*Insert the following new entry :—*

*‘ Political and Services Department.*

13. Secretary to the Court of Industrial Arbitration.

(G.R., P. & S.D., 2955/34, dated 29th August 1939.)

**No. 66**

*Page 48, Statement B—*

*Delete Serial No. 5.*

(G.M. 737/33/24783-A, dated 23rd November 1939.)



No. 45

*Page 48, Statement B—*

*Insert the following new entry under “ Revenue Department ”*

*“ 11-A. Office Superintendent in the office of the Registrar  
Co-operative Societies.”*

*(G.E., 233/33-C, dated 30th August 1937.)*

*(Correction No. 45, Financial Publication No. II,  
2nd Edition, dated 10th November 1937.)*

## No. 77

*Page 48, Appendix 1, Statement B—*

*Insert the following new entry under “Revenue Department” :—*

“ 11-C. District Co-operative Officers.”

(G. R., R. D., 4750/39, dated 1st July 1941.)

[Correction No. 77, Financial Publication No. II, 2nd Edition,  
dated 7th October 1941.]

*Page 48, Appendix I-A, as amended by correction slip No. 59 dated December 1939—.*

(1) In item 2 (a) under "Central Circle" *delete* the entry "(7) Chalisgaon (under Jalgaon, East Khandesh District)".

(2) *Substitute* the following for item 6 under "Central Circle":—  
"6. Serial No. 7—"

*Add* the following new entries in column 4 :—

(1) Shahada ..	} Under Dhulia, West Khandesh District".
(2) Sindkheda	

*Page 48, Appendix No. I-A, introduced by correction slip No. 24 dated 15th December 1936—*

*Insert the following new Serial No. under "Central Circle" :—*

3-A	Sub-divisional Forest Officer, West Khandedesh, Dhulia.	Imperial Bank of India, Dhulia.	Shahada Shirpur Sindkheda Sakri	.. .. .. ..	}	Under Dhulia, West Khandedesh.
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(G.R. 737/33, dated 27th March 1940.)

Page 48, Appendix I-A, as inserted by correction slip No. 24 dated 15th December 1936—

*Northern Circle.*

(1) Add the following new entries in column 4 of Serial No. 1 under this Circle :—

- |                |   |              |
|----------------|---|--------------|
| (2) Bulsar ..  | } | Under Surat. |
| (3) Chikhli .. |   |              |
| (4) Mandvi ..  |   |              |

- |                   |   |                   |
|-------------------|---|-------------------|
| (1) Akola ..      | } | Under Ahmednagar. |
| (2) Sangamner. .. |   |                   |

(2) Delete Serial No. 2.

(3) Add the following new entries in column 4 of Serial No. 9 :—

- |                  |   |                   |
|------------------|---|-------------------|
| (1) Akola ..     | } | Under Ahmednagar. |
| (2) Sangamner .. |   |                   |

(4) Substitute the following for the existing serial No. 10 :—

1	2	3	4
9	Sub-Divisional Forest Officer, Surat.	....	(1) Bulsar } (2) Chikhli } Under Surat. (3) Mandvi }

*Central Circle.*

1. Serial No. 1—

Delete the names of two sub-treasuries of Akola and Sangamner under Ahmednagar appearing in column 4 against this serial No.

2. Serial No. 3—

(a) Add the following new entries in column 4 below “(3) Sakri” against this serial No. :—

- (4) Shahada.
- (5) Shirpur.
- (6) Taloda.
- (7) Chalisgaon (under Jalgaon, East Khandesh District).

(b) Delete the following treasury and sub-treasuries from columns 3 and 4 against this serial No. :—

- |       |                                  |              |
|-------|----------------------------------|--------------|
| Surat | (Imperial Bank of India, Surat.) | (1) Mandvi.  |
|       |                                  | (2) Bulsar.  |
|       |                                  | (3) Chikhli. |

Page 48 - Appendix 1-A as inserted by correction slip No.24 dated 15th December 1938 and as amended by correction slip No.59 dated 8th December 1939..

Northern Circle.

- (1) Reinsert serial No.2 deleted by correction slip No.59.  
(2) Add the following new entries in columns 3 and 4 of serial No.2.

Column 3

Column 4

Ahmednagar

1. Jamkhed
2. Karjat
3. Kopergaon
4. Nevasa
5. Parner
6. Pathavdi
7. Rahuri
8. Shevgaon
9. Shrigonda

}  
}  
}  
}  
}  
}  
}  
}  
}  
}  
under Ahmednagar.

Central Circle.

- (3) Resubstitute serial No.4 inserted originally by correction slip No.24 dated 15th December 1946.

(Government Memorandum, Finance Department No.738/33/17081-  
W.M. dated June 1946).

(Correction No.  
Noted dated

to Financial Publication  
1946).

Page 48—.

Insert the following as Appendix No. I-A :—

*Appendix No. I-A.*

[See Sub-Rule 82-A under T. O. 16.]

Showing names of treasuries (including sub-treasuries), and branches of the Reserve Bank of India and the Imperial Bank of India, at places other than their own headquarters, on which Forest Officers are authorised to draw cheques.

Designation of Officer	Names of treasuries and sub-treasuries on which cheques may be drawn.	
	District Treasury.	Sub-treasuries.
2	3	4
<i>Northern Circle.</i>		
Conservator of Forests, Northern Circle, Nasik.	....	(1) Kalwan .. } (2) Baglan (Satana) .. } (3) Chandor .. } (4) Malegaon .. } (5) Nandgaon .. } Under (6) Dindori .. } Nasik. (7) Peint .. } (8) Sinnar .. } (9) Igatpuri .. }  (1) Kalol .. } (2) Halol .. } (3) Dohad .. } (4) Jhalod .. } Under (5) G o d h r a .. } Broach. (Imperial Bank). }  Surat .. (1) Ahwa (Dangs).  Thana .. (1) Dahanu. (2) Bassein. (3) Umbergaon. (4) Vada. (5) Palghar. (6) Mokhada. (7) Shahapur. (8) Bhiwandi. (9) Kalyan. (10) Murbad.
Provisional Forest Officer, Working Plans, Northern Circle, Nasik.	Same as against Conservator of Forests, Northern Circle.	Same as against Conservator of Forests, Northern Circle.

### 3. Serial No. 4—

*Substitute the following for the existing entries in Serial No. 4 :—*

1	2	3	4
4	Divisional Forest Officer, Working Plans, North- ern Circle and Central Circle, Poona.	Dhulia, Jalgaon, Satara.  Thana    Same as against Con- servator of Forests, Northern Circle.	All the sub-treasuries, under Poona, Satara, Dhulia and Jalgaon.  (1) Alibag. (2) Pen. (3) Panvel. (4) Uran. (5) Karjat. (6) Roha. (7) Mangaon. (8) Mahad.  (1) Dapoli (under Ratna- giri.)  Same as against Conser- vator of Forests, North- ern Circle.

*Remarks.*—During the touring season, cheques are issued on District or Sub-treasuries in the District in which Working Plan work is in progress.

### 4. Serial No. 5—

*Delete the following entries from columns 3 and 4 against this serial*

Surat	..	(1) Mandvi. (2) Bulsar. (3) Chikhli.
Ahmednagar	..	(1) Akola. (2) Sangamner.

### 5. Serial No. 6—

*For the word "Divisional" in column 2 substitute "Sub-divisional".*

### 6. Serial No. 7—

(a) *Delete* " (4) Chalisgaon " in column 4.

b) *Add the following new entries in column 4 :—*

(1) Sha.	..	} Under Dhulia, West Khandesh District.
(2) Shirp	..	
(3) Sindk	..	

*Delete the existing serial No. 8.*

(G.M., D., 737/33/122-A, dated 30th January 1939.)

(G.M., D., 437/33/11180-A, dated 31st May 1939.)

(Correction No. 9, Financial Publication No. II, 2nd Edition,  
dated 6th December 1939.)



Page 48, Appendix I-A—

Add the following new entries in column 3 of serial No. 8 under Southern  
circle in this appendix inserted by correction slip No. 24, dated 15th  
December 1936 :—

“Imperial Bank of India, Poona.  
Imperial Bank of India, Hubli.”

(File 737/33/13725-A.)

(Correction No. 43, Financial Publication No. II,  
2nd Edition, dated 10th November 1937.)

Serial No.	Designation of Officer	Names of treasuries and sub-treasuries on which cheques may be drawn.	
		District Treasury.	Sub-treasuries.
1	2	3	4
	<i>Northern Circle—contd.</i>		
3	Divisional Forest Officer, Panch Mahals, Godhra.	....	(1) Kalol .. } (2) Halol .. } Under (3) Dohad .. } Broach. (4) Jhalod .. }
4	Divisional Forest Officer, Dangs, Surat.	....	(1) Ahwa (Dangs). } (2) Bulsar .. } Under (3) Chikhli .. } Surat. (4) Bardoli .. }
			(1) Nawapur .. (West Khandesh District.)
5	Divisional Forest Officer, North Thana, Nasik.	Thana ..	(1) Dahann. (2) Bassein. (3) Umbergaon. (4) Vada. (5) Palghar.
6	Divisional Forest Officer, East Thana, Nasik.	....	(1) Igatpuri .. Under Nasik.
		Thana ..	(1) Shahapur. (2) Vada. (3) Bhiwandi.
7	Divisional Forest Officer, West Thana, Thana.	....	(1) Bassein .. } (2) Vada .. } Under (3) Bhiwandi .. } Thana. (4) Kalyan .. } (5) Murbad .. } (6) Shahapur .. } (7) Palghar .. }
8	Divisional Forest Officer, East Nasik, Nasik.	....	(1) Kalwan .. } (2) Baglan (Satana). } Under (3) Chandor .. } Nasik. (4) Malegaon .. } (5) Nandgaon .. }

Serial No.	Designation of Officer.	Names of treasuries and sub-treasuries on which cheques may be drawn.	
		District Treasury	Sub-treasuries.
1	2	3	4
	<i>Northern Circle—contd.</i>		
9	Divisional Forest Officer, West Nasik, Nasik.	....	(1) Dindori .. } (2) Peint .. } Under (3) Sinnar .. } Nasik.
10	Gurcharan Officer, Thana	....	(1) Umbergaon. } (2) Dahanu .. } (3) Palghar .. } (4) Bassein .. } Under (5) Kalyan .. } Thana. (6) Bhiwandi .. } (7) Vada .. } (8) Mokhada .. } (9) Shahpur .. } (10) Murbad .. }
	<i>Southern Circle.</i>		
1	Conservator of Forests, Southern Circle, Belgaum.	....	(1) Gokak .. } (2) Khanapur .. } Under Bel- gaum.
		Bijapur ..	(1) Badami. (2) Bagalkot. (3) Bagewadi. (4) Hungund.
		Dharwar ..	(1) Bankapur. (2) Hangal. (3) Kalghatgi. (4) Kod. (5) Ranebennur. (6) Hubli (Imperial Bank).
		Reserve Bank of India, Bombay.	
		Imperial Bank of India, Poona.	
		Kanara, Karwar ..	(1) Ankola. (2) Bhatkal. (3) Haliyal. (4) Kumta. (5) Honavar. (6) Mundgod. (7) Siddapur. (8) Sirsi. (9) Supa. (10) Yellapur.

**No. 71**

*Page 48—*

*Insert* the following under the existing entries in column 4, against Serial No. 5, under “ Southern Circle ” in Appendix No. I-A, introduced by correction slip No. 24 dated 15th December 1936 :—

“ (1) Supa

Under Kanara.”

(G.R. 737/33 dated 7th December 1939.)

*Page 48—*

*Delete the entry “ (2) Supa ” and re-number as (2) the entry (3) occurring in column 4, against Serial No. 2, under “ Southern Circle ” in Appendix No. I-A, introduced by correction slip No. 24 dated 15th December 1936.*

(G.R. 737/33 dated 7th December 1939.)

Serial No.	Designation of Officer.	Names of treasuries and sub-treasuries on which cheques may be drawn.	
		District Treasury	Sub-treasuries.
1	2	3	4
2	<i>Southern Circle—contd.</i> Divisional Forest Officer, Kanara Northern Division, Dharwar.	.... Belgaum. Reserve Bank of India, Bombay. Imperial Bank of India, Poona. Kanara, Karwar ..	Hubli (Imperial Bank) Under Dharwar. (1) Haliyal. (2) <del>Supa</del> . (2) Yellapur.
3	Divisional Forest Officer, Kanara Eastern Division, Dharwar.	.... Imperial Bank of India, Poona. Reserve Bank of India, Bombay. Kanara, Karwar ..	Hubli (Imperial Bank) Under Dharwar. (1) Ankola. (2) Haliyal. (3) Mundgod. (4) Siddapur. (5) Sirsi. (6) Yellapur.
4	Divisional Forest Officer, Kanara Western Division, Karwar.	Imperial Bank of India, Poona. Reserve Bank of India, Bombay.	(1) Ankola .. (2) Bhatkal .. (3) Honavar .. (4) Fumta .. (5) Yellapur .. } Under Kanara.
5	Divisional Forest Officer, Belgaum Division, Belgaum.	.... Imperial Bank of India, Poona. Reserve Bank of India, Bombay.	(1) Athni .. (2) Bailhongal (Sampgaon) .. (3) Chikodi .. (4) Hukeri .. (5) Khanapur .. (6) Gokak .. (7) Paragad (Saundatti). } Under Belgaum. (1) <i>Supa</i> Under Kanara

Serial No.	Designation of Officer.	Names of treasuries and sub-treasuries on which cheques may be drawn.	
		District Treasury.	Sub-treasuries.
1	2	3	4
	<i>Southern Circle—contd.</i>		
6	Divisional Forest Officer, Dharwar-Bijapur Division, Dharwar.	Bijapur ..	(1) Badami. (2) Bagalkot. (3) Bagewadi. (4) Hungund.  (1) Bankapur .. (2) Gadag .. (3) Hangal .. (4) Kalghatgi .. (5) Karajgi (Haveri). (6) Kod .. (7) Ranebennur (8) Hubli (Imperial Bank). } Under Dharwar.
		Reserve Bank of India, Bombay.	
		Imperial Bank of India, Poona.	
		Kanara, Karwar ..	(1) Mundgod. (2) Haliyal.
7	Divisional Forest Officer, Working Plans, Southern Circle, Dharwar.	Belgaum ..	(1) Gokak. (2) Khanapur.
		Bijapur ..	(1) Badami. (2) Bagalkot.
		....	(1) Hangal .. (2) Kalghatgi .. (3) Kod .. (4) Ranebennur. } Under Dharwar.
		Imperial Bank of India, Poona.	
		Reserve Bank of India, Bombay.	
		Kanara, Karwar ..	(1) Ankola. (2) Haliyal. (3) Honavar. (4) Kumta. (5) Mundgod. (6) Sirsi. (7) Yellapur. (8) Supa.

Serial No.	Designation of Officer	Names of treasuries and sub-treasuries on which cheques may be drawn.	
		District Treasury.	Sub-treasuries.
1	2	3	4
8	<i>Southern Circle—contd.</i>		
	Forest Engineer, Belgaum	Dharwar. Karwar ..	(1) Haliyal. (2) Yellapur.
		Reserve Bank of India, Bombay.	
		Imperial Bank of India, Nasik.	
1	<i>Central Circle.</i>		
	Divisional Forest Officer, Poona.	....	(1) Junnar .. (2) Ambegaon (3) Khed .. (4) Mawal .. (5) Mulshi .. (6) Purandhar (7) Dhond .. } Under Poona.
			(1) Akola .. } Under Ah- (2) Sangamner } mednagar.
2	Divisional Forest Officer, Kolaba, Alibag.	Thana ..	(1) Pen. (2) Panwel. (3) Uran. (4) Karjat. (5) Roha. (6) Mangaon. (7) Mahad.  (1) Dapoli .. (Under Rat- nagiri.)
3	Divisional Forest Officer, West Khandesh, Dhulia.	.....	(1) Nawapur .. } (2) Nandurbar.. } Under (3) Sakri .. } Dhulia.
		Surat (Imperial Bank of India, Surat).	(1) Mandvi. (2) Bulsar. (3) Chikhli.
4	Divisional Forest Officer, Working Plans, Central Circle, Poona.	Dhulia, Jalgaon, Satara.	All the sub-treasuries under Poona, Satara, Dhulia and Jalgaon.
		Surat ..	(1) Mandvi. (2) Bulsar. (3) Chikhli.



Serial No.	Designation of Officer.	Names of treasuries and sub-treasuries on which cheques may be drawn.	
		District Treasury.	Sub-treasuries.
1	2	3	4
	<i>Central Circle—contd.</i>		
		Thana ..	(1) Alibag. (2) Pen. (3) Panwel. (4) Uran. (5) Karjat. (6) Roha. (7) Mangaon. (8) Mahad.
		....	(1) Dapoli .. (Under Ratnagiri.)
		Ahmednagar ..	(1) Akola. (2) Sangamner.
	<i>Remark.—During the touring season, cheques are issued on District or Sub-treasuries of the District in which Working Plan work is in progress.</i>		
5	Conservator of Forests, Central Circle, Poona.	Dhulia, Jalgaon, Satara.	All the sub-treasuries under Poona, Satara, Dhulia and Jalgaon.
		Surat ..	(1) Mandvi. (2) Bulsar. (3) Chikhli.
		Thana ..	(1) Alibag. (2) Pen. (3) Panwel. (4) Uran. (5) Karjat. (6) Roha. (7) Mangaon. (8) Mahad.
		....	(1) Dapoli .. (Under Ratnagiri.)
		Ahmednagar ..	(1) Akola. (2) Sangamner.
6	Divisional Forest Officer, Satara.	....	(1) Jaoli .. (2) Karad .. (3) Khanapur (4) Khataw .. (5) Koregaon (6) Mahab-leshwar. } Under Satara. (7) Man .. (8) Patan .. (9) Shirala .. (10) Tasgaon (11) Walva .. (12) Wai ..

Serial No.	Designation of Officer.	Names of treasuries and sub-treasuries on which cheques may be drawn.	
		District Treasury.	Sub-treasuries.
1	2	3	4
7	Central Circle—contd. Divisional Forest Officer, East Khandesh, Jalgaon.	....	(1) Amalner .. (2) Bhadgaon. (3) Bhusawal. (4) Chalisgaon. (5) Chopda .. (6) Edlabad.. (7) Erandol .. (8) Jamner .. (9) Pachora .. (10) Parola .. (11) Raver .. (12) Yawal ..
8	Divisional Forest Officer, North Khandesh, Dhulia.	....	(1) Shahada .. (2) Shirpur .. (3) Taloda ..

(G.R., F.D., 737/33, dated 21st October 1936.)

(Correction No. 24, Financial Publication No. II, 2nd Edition,  
dated 15th December 1936.)

G. B. PHANSE,  
Assistant Secretary to the Government  
of Bombay, Finance Department.

FINANCE DEPARTMENT :  
Bombay Castle, 15th December 1936.

## APPENDIX No. 2.

(See Note under Sub. R. 114 under T. O. 22.)

*Rules regulating the preparation of last-pay certificates in cases of transfers on duty, or of return from leave.*

1. Transfers on duty may be of two kinds :—

(1) A Government servant may proceed on duty from one province or circle of audit to another.

(2) A Government servant may proceed on duty from one place to another in the same province or circle of audit.

2. In the former case the Government servant should obtain a certificate in the form attached to these rules.

3. If he is employed at the station of the Accountant General or Comptroller of his province, the certificate should be given by that officer.

4. If he has to pass through that station on his way to his new province, the certificate should be given by the officer in charge of the treasury from which he last drew pay and countersigned by the Accountant General or Comptroller.

5. If he is not employed at, and has not to pass through the Accountant General's station, the certificate should be given by the officer in charge of the treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred Government servant's new province.

*Exception.*—As an exception to Rules 3, 4 and 5 above, the last-pay certificate of non-gazetted Government servants transferred from one province or circle of audit to another, may be given by the head of the office and need not be countersigned by the Audit Officer concerned, but in the case of transfers out of India, the last-pay certificate should be signed by the Audit Officer.

6. In the second case of transfer, the Government servant should obtain a last-pay certificate in the same form from the officer in charge of the treasury from which he last drew pay or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

7. A Government servant who has drawn his leave salary in India should, before returning to duty, obtain a last-pay certificate in the same form from the Audit Officer by whom or within whose jurisdiction his leave salary was last paid.

*Last-pay Certificate.*

Last-pay certificate of Mr. \_\_\_\_\_  
of the \_\_\_\_\_  
proceeding on \_\_\_\_\_  
to \_\_\_\_\_

2. He has been paid up to \_\_\_\_\_  
at the following rates :—

Particulars.	Rate.
Pay	
Additional pay for officiating	
Exchange Compensation Allowance.	
_____	
_____	

Deductions.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

3. He made over charge of the office of \_\_\_\_\_

\_\_\_\_\_

on the \_\_\_\_\_ noon of \_\_\_\_\_

4. Recoveries are to be made from the pay of the Government servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

Period.	Rate.	Amount.
From _____ to _____	at Rs. _____	a month.
From _____ to _____	at Rs. _____	a month.
From _____ to _____	at Rs. _____	a month.
Dated at _____ 19 _____		Accountant General.

(Reverse.)

*Details of recoveries.*

Nature of recovery \_\_\_\_\_

Amount Rs. \_\_\_\_\_

To be recovered in \_\_\_\_\_ instalments.

*Deductions made from leave salary.*

From \_\_\_\_\_ to \_\_\_\_\_ on account of \_\_\_\_\_ Rs. \_\_\_\_\_

From \_\_\_\_\_ to \_\_\_\_\_ on account of \_\_\_\_\_ Rs. \_\_\_\_\_

From \_\_\_\_\_ to \_\_\_\_\_ on account of \_\_\_\_\_ Rs. \_\_\_\_\_

## APPENDIX No. 3.

*A Memorandum explanatory of each Subsidiary Rule under the Treasury Orders.*

**Sub. R. 1.**—This rule reproduces the rule in Article 294 of the Civil Account Code.

**Sub. R. 2.**—This rule is based on paragraph (1) of Article 19 of the Resource Manual regarding the treasury balances.

**Sub. R. 3.**—This rule is based on paragraph (2) of Article 19 of the Resource Manual.

**Sub. R. 4.**—The existing cases in which the rule is relaxed under the authority of the Government of India have been reproduced from Article 1, Civil Account Code, Article 34, Forest Account Code, and paragraph 511 (b), Public Works Account Code. Clause (e) of this rule is based on Government of India, Home Department, letter No. F.68/31-Jails, dated 7th May 1931.

**Sub. R. 5.**—This rule is based on the rules in Article 5, Civil Account Code, Article 32, Forest Account Code, and paragraph 146, Public Works Account Code.

**Sub. R. 6.**—This rule is based on the rules in Article 5, Rule 1 of the Civil Account Code, Article 32, Forest Account Code, and Article 141 of the Bombay Forest Manual. The last sentence of this rule is based on Government Resolution No. 5179, dated 16th February 1928.

**Sub. R. 7.**—This rule is based on the rule in paragraph 155 of the Public Works Account Code.

**Sub. R. 8.**—This rule reproduces the rule in Article 5 (2) of the Civil Account Code.

**Sub. R. 9.**—This rule reproduces the rule in Article 410 of the Civil Account Code. The Note to this Rule is based on Government Resolution, Revenue Department, No. 2554/28, dated 19th June 1930.

**Sub. R. 10.**—This rule is based on the rule in Article 34 of Forest Account Code, Article 127 of Bombay Forest Manual and Article 411 of the Civil Account Code.

**Sub. R. 11.**—This rule is based on paragraph 147 of the Public Works Account Code.

**Sub. R. 12.**—This rule reproduces the rule in paragraph 155 (1) of the Public Works Account Code.

**Sub. R. 13 and the "note" thereunder.**—This rule reproduces the rule in Article 266 of the Civil Account Code; the "note" is based upon the rule in Article 6 of the said Code.

**Sub. Rs. 14, 15, 16 and 17.**—These rules are based on the rules in Articles 266 (1), 266 (2), 266 (3), 266 (4) respectively of the Civil Account Code.

**Sub. R. 18.**—This rule is based on paragraph 523 (1) of the Public Works Account Code.

**Sub. R. 19.**—This rule reproduces Article 399 of the Civil Account Code.

**Sub. R. 20.**—This rule is based on the rules in Note 1 to Article 409, Civil Account Code, Article 33, Forest Account Code and Article 142 of the Bombay Forest Manual, Volume I.

**Sub. R. 20-A.**—This rule is based on Government Resolution No. 8278, dated 10th July 1930.

**Sub. R. 20-B.**—This rule is based on Government Resolution No. 8218, dated 24th June 1930.

**Sub. R. 21.**—The last sentence of this rule is based on Government Resolution No. 4293, dated 13th October 1925. The Note 2 under this rule is based on Government Resolution No. 6187, dated 28th January 1929.

**Sub. R. 22.**—This rule is based on the rule in Article 8, Civil Account Code.

**Sub. R. 23.**—This rule is based on the rules in Articles 47 and 48 of the Civil Account Code and paragraph 502 of the Public Works Account Code; the statement contained in Appendix 1 is based on the existing orders.

**Sub. R. 25.**—This rule is based on the rule in Article 9 of the Civil Account Code.

**Sub. R. 25-A.**—This rule is based on rule 15 (4) of the Bombay Local Boards Account Code, 1928.

**Sub. R. 26.**—This rule is based on the rules for preparation and form of vouchers as given in Article 13 of the Civil Account Code, paragraphs 151 to 154, Public Works Account Code, and Article 143 of the Bombay Forest Manual. Clause (d) of this rule is based on Government Resolutions No. 893, dated 26th November 1921, 5th September 1924, 8th December 1925, 23rd February 1928 and 12th October 1928 as modified by corrections Nos. 179, dated 1st September 1928 and 231, dated 1st May 1929 to the Civil Account Code, Volume I. Note 1 to clause (g) reproduces the rule contained in correction No. 108 to Article 13 (f) of the Civil Account Code, Volume I, Note 2 is based on Government Resolution No. 5857, dated 1st August 1929 and Note 3 on Government Resolution, Home Department, No. 8132/2, dated 21st August 1931. Clause (l) is based on correction No. 426, dated 1st March 1932 to the Civil Account Code, Volume I and clause (n) on Government Resolution No. 3958, dated 24th July 1925.

**Sub. R. 27.**—This rule is based on the rule in Article 30 of the Civil Account Code.

**Sub. R. 28.**—This rule is based on the rules contained in paragraphs 138 and 139 of the Public Works Account Code, and part of Article 150 of the Bombay Forest Manual.

**Sub. R. 29.**—This rule is based on Article 23 of the Civil Account Code, paragraph 138 of the Public Works Account Code, and part of Article 150 of the Bombay Forest Manual.

**Sub. R. 30.**—This rule is based on Article 26 of the Civil Account Code and paragraph 138 of the Public Works Account Code.

**Sub. R. 31.**—This rule reproduces Article 47 of the Civil Account Code and clause 1 is based on paragraph 505 of the Public Works Account Code.

**Sub. R. 32.**—This rule is based on Article 51 of the Civil Account Code.

**Sub. R. 32-A.**—This rule reproduces Article 51-A of the Civil Account Code, Volume I, introduced by correction No. 3, dated 1st April 1926.

**Sub. R. 33.**—This rule is based on Article 48 of the Civil Account Code.

**Sub. R. 34.**—This rule is based on Article 50 of the Civil Account Code.

**Sub. R. 35.**—This rule is based on Article 54 of the Civil Account Code.

**Sub. R. 36.**—This rule is based on Article 60 of the Civil Account Code.

**Sub. R. 38.**—This rule is based on revised Article 64 of the Civil Account Code, Volume I, as introduced by correction No. 187, dated 1st October 1928 and further amended by corrections No. 227, dated 2nd April 1929 and Nos. 269 and 282, dated 2nd December 1929. Sub-rules 4 and 5 are based on paragraphs 504 and 505 of the Public Works Account Code.

**Sub. R. 39.**—This rule is based on Article 43 of the Civil Account Code. The revised Note 2 under this rule is based on the Note to this Article as introduced by correction No. 297, dated 1st March 1930.

**Sub. R. 40.**—The special form of the absentee statement prescribed by the Auditor General is reproduced. Suitable forms for establishments revised on a time-scale of pay and those not so revised are also reproduced. The note under clause (b) reproduces the note to Article 66, Civil Account Code, introduced by correction slip No. 254, dated 1st July 1923.

**Sub. Rs. 41 and 42.**—These rules reproduce the rules in Articles 67 and 68, Civil Account Code, respectively.

**Sub. R. 43.**—This rule reproduces Article 69 of the Civil Account Code. The second sentence in the sub-paragraph of this rule has been revised in view of Government Resolution No. 3653, dated 12th June 1933.

**Sub. R. 43-A.**—This rule reproduces Article 69-A of the Civil Account Code as introduced by correction No. 4, dated 1st April 1926.

**Sub. Rs. 44, 45 and 46.**—These rules reproduce the rules in Articles 72, 75 and 76, Civil Account Code, respectively.

**Sub. R. 47.**—This rule is based on the rules in Article 77, Civil Account Code, and paragraph 503 of the Public Works Account Code. The "note" to this rule is in accordance with the actual practice in this Presidency.

**Sub. R. 48.**—This rule reproduces Article 78 of the Civil Account Code.

**Sub. R. 48-A.**—This rule is based on Government Resolution No. 6550, dated 20th January 1930.

**Sub. R. 48-B.**—This rule is based on Government Resolution No. 8971, dated 27th October 1931.

**Sub. R. 49.**—This rule is based on the rule in Article 89 of the Civil Account Code.

**Sub. R. 50.**—This rule reproduces Article 97, Civil Account Code.

**Sub. R. 51.**—This rule is based on the rule in Article 101, Civil Account Code ; Note 2 is based on paragraph 524 (b) of the Public Works Account Code and Note 3 reproduces the note to Article 101, Civil Account Code.

**Sub. R. 52.**—This rule reproduces Article 102, Civil Account Code.

**Sub. R. 53.**—This rule is based on Article 103, Civil Account Code.

**Sub. R. 54.**—This rule is based on the rule contained in Article 111, Civil Account Code.

**Sub. Rs. 55, 56, 57 and 58.**—These rules reproduce the rules in Articles 142, 143, 147 and part of the rule in Article 148 of the Civil Account Code, respectively.

**Sub. Rs. 59, 60 and 61.**—These rules reproduce the rules in Articles 161, 162 and 163 of the Civil Account Code, respectively. The exception to Sub. R. 59 is based on Government Resolution No. 685/33, dated 18th January 1934.

**Sub. R. 62.**—This rule is based on Article 220, Civil Account Code, Volume I, and Article 524, Civil Account Code, Volume II.

**Sub. Rs. 63, 64, 65, 66 and 67.**—These rules reproduce parts of the rules in paragraphs 2, 10, 12, 13 and 14 of Appendix 7 of the Civil Account Code, respectively.

**Sub. Rs. 68, 69, 70 and 71.**—These rules are based on Articles 326, 327, 330 and 331 of the Civil Account Code, respectively. The sub-paragraph of rule 1 of Sub. R. 70 is based on Government Resolution No. 8657, dated 16th April 1931.

**Sub. R. 71-A.**—This rule is based on Article 331-B of the Civil Account Code, Volume II, introduced by correction No. 18, dated 1st March 1927.

**Sub. R. 71-B.**—This rule is based on Article 331-A of the Civil Account Code, Volume II, introduced by correction No. 204, dated 2nd October 1933.

**Sub. R. 72.**—This rule is based on the rule in Article 113, Civil Account Code.

**Sub. Rs. 73 and 74.**—These rules reproduce Articles 400 and 401, Civil Account Code, respectively.

**Sub. R. 75.**—This rule reproduces part of Article 119, Civil Account Code. An addition based on rule 37 of the Bombay Treasury Manual



and Government Resolution, Revenue Department, No. 700/33, dated 17th August 1933 has also been made.

**Sub. R. 76.**—This rule reproduces Article 120 of the Civil Account Code.

**Sub. R. 77.**—This rule is based on Article 121 of the Civil Account Code.

**Sub. R. 78.**—This rule reproduces the rule in Articles 10 and 272 of the Civil Account Code. Clause (d) of this rule is based on Government Resolution, General Department, No. 1598, dated 25th March 1909, and Government Resolution No. 4020, dated 8th December 1911.

**Sub. R. 78-A.**—This rule is based on Article 272-A of the Civil Account Code, Volume II, introduced by correction No. 198, dated 1st July 1933.

**Sub. R. 79.**—The letter of credit system having been abolished in the Forest Department in this Presidency, the procedure now followed as laid down in Article 148 of the Bombay Forest Manual, Volume I, is prescribed in this rule.

**Sub. R. 80.**—This rule reproduces the rule in Article 31 of the Civil Account Code.

**Sub. R. 81.**—This rule is based on the rule in Article 414 of the Civil Account Code.

**Sub. R. 82.**—This rule is based on Article 415, Civil Account Code, and Article 7 of the Forest Account Code.

**Sub. R. 83.**—This rule is based on paragraph 437 of the Civil Account Code.

**Sub. R. 84.**—This rule reproduces part of Article 32 of the Civil Account Code.

**Sub. R. 85.**—This rule reproduces Article 440 of the Civil Account Code.

**Sub. R. 86.**—This rule embodies certain special rules regarding pay, travelling allowance and contingencies of the Public Works Department as laid down in paragraphs 129, 501, 502, 506 and 516 of the Public Works Account Code.

**Sub. R. 87.**—The rule in (a) reproduces Article 443, Civil Account Code, and that in (b), paragraph 133 of the Public Works Account Code.

**Sub. R. 88.**—This rule reproduces the rules in Article 445, Civil Account Code, and paragraph 136 of the Public Works Account Code.

**Sub. Rs. 89 and 90.**—These rules reproduce the rules contained in Articles 446 and 447 of the Civil Account Code, respectively.

**Sub. Rs. 91 to 94.**—These subsidiary rules refer to payments to the de-amalgamated Excise Department in the Presidency proper which draws money on cheques against the permanent letters of credit for an official year issued by the Deputy Controller of the Currency. Sub. R. 92 has been revised on the basis of Government Resolution, No. 9532, dated 27th May 1932.

**Sub. R. 95.**—This rule reproduces Article 267, Civil Account Code. The Note under this rule is based on Government Resolution, No. 4935, dated 5th August 1926.

**Sub. R. 96.**—This rule reproduces the rule in Articles 15 and 268 of the Civil Account Code.

**Sub. Rs. 97 and 98.**—These rules reproduce the rules in Articles 267 (3) and 267 (4) of the Civil Account Code, respectively.

**Sub. Rs. 99, 100, 101 and 102.**—These rules reproduce the rules in Articles 269, 270, 271 and 274, Civil Account Code, respectively.

**Sub. R. 103.**—This rule is based on Article 15 (2) of the Civil Account Code.

**Sub. R. 104.**—This rule is based on the rules contained in Article 56 of the Civil Account Code and the “notes” thereunder are based on the relevant notes to that Article. It has been revised on the basis of Government Resolution No. 335/33, dated 20th September 1933.

**Sub. R. 104-A.**—This rule is based on Government Resolution No. 5367, dated 1st May 1928.

**Sub. R. 104-B.**—This rule is based on Government Memorandum No. 8378-C, dated 16th August 1930.

**Sub. R. 104-C.**—This rule is based on Government Resolution No. 3881, dated 28th June 1934.

**Sub. R. 105.**—This rule reproduces Article 57 of the Civil Account Code.

**Sub. R. 106.**—This rule is based on paragraph 506 of the Public Works Account Code.

**Sub. R. 106-A.**—This rule is based on Government Memorandum No. 9154-A, dated 8th October 1931.

**Sub. Rs. 107 and 108.**—These subsidiary rules reproduce Articles 58 and 79 of the Civil Account Code, respectively.

**Sub. Rs. 109 and 110.**—These rules are based on Articles 50 and 51, Civil Account Code, respectively.

**Sub. R. 111.**—This rule is based on Article 267 (5), Civil Account Code.

**Sub. Rs. 112, 113 and 114.**—These rules are based on the rules regarding forms of last-pay certificates contained in Article 41 of the Civil Account Code and notes 1 and 2 to that Article. Sub. R. 113 has been revised on the basis of Government Resolution No. 5367, dated 1st May 1928.

**Sub. Rs. 115, 116 and 117.**—These rules are based on Articles 15 (3) and 268 (3) of the Civil Account Code.

**Sub. R. 118.**—This rule reproduces the rule in paragraph 140 of the Public Works Account Code.

*Page 57, T. O. Form No. 1 inserted by correction slip No. 37, dated  
3rd July 1937—*

*Add the following to Note 1 :—*

“ At Sub-treasuries the Head Karkuns as *ex-officio* Sub-Treasury Officers sign all receipts during the absence of the Sub-Treasury Officer from the taluka headquarters. They have been authorised to sign them even when the Sub-Treasury Officer is present at the taluka headquarters.”

(G. R., F. D., 737/38, dated 9th December 1940.)

[Correction No. 79, Financial Publication No. II, 2nd Edition,  
dated 7th October 1941.]

## No. 37

Page 57—

Add the following as T. O. Form No. I :—

T. O. Form No. 1.  
C. A. C. Form No. 32-A.

[See Sub-Rule 5 under T. O. 9 (a).]

Chalan No.

Chalan of cash paid into the Treasury / Sub-treasury  
Imperial Bank of India  
Reserve  
at

To be filled in by the remitter.

To be filled in by the  
Departmental Officer or the  
Treasury.

By whom tendered.	Name (or designa- tion) and address of the person on whose behalf money is paid.	Full parti- culars of the remit- tance and of autho- rity (if any).	Amount.	Head of account.	*Order to the Bank.
Name ..					Date
Signature ..		†Total ...			Correct Receive and grant Receipt. Signature and full designation of the officer ordering the money to be paid in.

\*To be used only in the case of remittances to Bank through an officer of the Government.

†(In words) Rupees.

Received payment.

Date.

Treasurer.

Accountant.

Treasury Officer  
Agent

Note 1.—In the case of payments at the treasury, Receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer but only of the Accountant and the Treasurer. Receipts however for cash and cheques paid for service stamps should always be signed by Treasury Officer.

AT Sub-Treasurer Mr. H. K. Karkhan as ex-officio Sub-Treasury  
Officer sign all receipts during absence of Sub-Treasury Officer etc  
See Corr. slip No. 79

age 57, T. O. Form No. I-A—

For the last two columns *substitute* the following :—

Signature of Treasurer or other person designated to attach second signa- ture for sums under Rs. 500 received by transfer in account.	Signature of Treasury Accountant.	Signature of Treasury Officer for sums not less than Rs. 500.

(Correction slip No. 196 to Bombay P. W. D. Manual dated 1st July 1931.)

*Note 3.*—In cases where direct credits at Bank are permissible the column “ Head of Account ” will be filled in by the Treasury Officer or the Accounts Officer, as the case may be, on receipt of the Bank’s Daily sheet.

Particulars.	Amount.
	Rs.   a.   p.
Coin .. .. .	..
Notes (with details) ..	..
Cheques (with details) ..	..
Total Rs. ..	

*Renumber* the existing T. O. Form No. 1 as T. O. Form No. 1-A.

(G.R., F.D., 1790/33, dated 27th May 1937.)

(Correction No. 37, Financial Publication No. II, 2nd Edition,  
dated 3rd July 1937.)

[illegible]

T. O. FORM No. 2.  
P. W. A. FORM No. 87.

[See Sub. R. 18 under T. O. 9 (a).]

(To be used only in cases in which value of stamps is paid by cheque.)

*Indent for Service Postage Stamps.*

No. \_\_\_\_\_

Office of the Divisional Officer,  
\_\_\_\_\_ Division.

Dated \_\_\_\_\_ the \_\_\_\_\_ 19 .

To

THE TREASURY OFFICER,  
\_\_\_\_\_

Num- ber.	Description.	Value.
		Rs.
	Service Post Cards .. ..	
$\frac{1}{4}$	Anna Service Postage Stamps .. ..	
$\frac{1}{2}$	" " " " " " .. ..	
$\frac{3}{4}$	" " " " " " .. ..	
1	" " " " " " .. ..	
$1\frac{1}{4}$	" " " " " " .. ..	
$2\frac{1}{4}$	Annas " " " " " " .. ..	
2	" " " " " " .. ..	
$2\frac{1}{2}$	" " " " " " .. ..	
4	" " " " " " .. ..	
6	" " " " " " .. ..	
8	" " " " " " .. ..	
12	" " " " " " .. ..	
1	Rupee " " " " " " .. ..	
2	Rupees " " " " " " .. ..	
5	" " " " " " .. ..	
10	" " " " " " .. ..	
	Total ..	

Cheque No. \_\_\_\_\_, dated \_\_\_\_\_

Cash Book Voucher No. \_\_\_\_\_, dated \_\_\_\_\_

Divisional Accountant.

Divisional Officer.



T. O. FORM No. 2.  
P. W. A. FORM No. 87.

[See Sub. R. 18 under T. O. 9 (a).]

(To be used only in cases in which value of stamps is paid by cheque.)

*Indent for Service Postage Stamps.*

No.

Office of the Divisional Officer,

Division.

Dated \_\_\_\_\_ the \_\_\_\_\_ 19

To

THE TREASURY OFFICER,

Please supply this office with Service Postage Stamps, etc., of the value of Rs. ( ) \_\_\_\_\_ as detailed below :—

Num-ber.	Description.	Value.
		Rs.
	Service Post Cards .. ..	
$\frac{1}{4}$	Anna Service Postage Stamps .. ..	
$\frac{1}{2}$	" " " " .. ..	
$\frac{3}{4}$	" " " " .. ..	
1	" " " " .. ..	
$1\frac{1}{4}$	" " " " .. ..	
2	Annas " " " " .. ..	
$2\frac{1}{2}$	" " " " .. ..	
4	" " " " .. ..	
6	" " " " .. ..	
8	" " " " .. ..	
12	" " " " .. ..	
1	Rupee " " " " .. ..	
2	Rupees " " " " .. ..	
5	" " " " .. ..	
10	" " " " .. ..	
	Total ..	

A receipt for the amount sent herewith by cheque No. \_\_\_\_\_, dated

\_\_\_\_\_ is requested.

Divisional Accountant.

Divisional Officer.

C. A. C. FORM No. 1.

(On a quarter sheet of demy lengthways)

*Pay Bill of Gazetted Government Servants.*

Audit No.

*Treasury Officer.*

Treasury and Audit Officers should see that all compulsory deductions including those for Indian Civil Service Provident Fund are duly made and noted on the reverse and that schedules regarding General Provident Fund and Indian Civil Service Provident Fund where such schedules are prepared by the officers themselves are attached to the pay bills.

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T. O. FORM No. 4.  
C. A. C. FORM No. 2.

---







No. 4.

No. 2—concl'd.

continued on the other side of the page as follows :—

required to entitle to allowance.

Contents received.

Signature

Stamp.

of Government servant who travelled.

Office.

Date \_\_\_\_\_ 19 .

Memo.

Passed (date).

Appropriation for 19 \_\_\_\_\_ 19 ..

Expenditure, including this bill ..

Balance ..

Rs. a. p.

District Officer.

Countersigned (date).

Controlling Officer.

Treasury Officer.

the Government servant and not in travelling allowance bills.

commencement of the halt should be stated in the "Remarks" column.

travelling allowance is drawn under B. C. S. Rule 536.

mentioned in the "Remarks" column whether or not the halt has exceeded ten days.

[See Sub. R. 38 (a) under T. O. 16.]

(To be printed on foolscap.)

FORM OF PAY BILL FOR ESTABLISHMENTS NOT REVISED ON TIME SCALE OF PAY.

*Detailed Pay Bill of Permanent Establishment of the* *for the month of* 19 .

District \_\_\_\_\_

Admitted Rs.	Head of Service chargeable	Pay Rupees ( ) _____	Voucher No. _____ of
Objected Rs.		_____	list of payments for
Auditor		Cheque No. _____ Auditor _____ G. O. _____	_____ 19 .
Senior Accountant			

Name of Section and of Incumbent.	Name of post.	Pay and acting allowance claimed (separately) for Government servants present on duty.	Leave salary claimed (separately) for absentees.	Compensatory allowances.	Pay, acting allowance or leave salary held over for future payments.	Fines.	Net charge for each section.	G.P. Fund.	Other Funds and miscellaneous recoveries.*	Income Tax.	Net amount payable.	Remarks.	Acquittance.

The total of each section should be entered in red ink.

\*In cases of recoveries made under orders issued from an Audit Office, the number and date of the Principal Auditor's letter should be quoted in the bill.



No.

I. Page 66, T. O. Form No. 5—

For the column "Head of service chargeable" substitute the following:—

*Head Chargeable.*

Major Head—

Minor Head—

Sub-head—

Detailed heads—

	Total ..		
Deduct—			
Postal Insurance Fund .. ..			
Bombay Family Pension Fund of Govern- ment servants (Widows' Branch) ..			
Bombay Family Pension Fund of Govern- ment Servants' Life Assurance Branch ..			
Income Tax .. ..			
Rent of buildings .. ..			
House Building Advance .. ..			
General Provident Fund .. ..			
Objection Book Advance .. ..			
Advances for the purchase of motor cars, Motor cycles, etc. .. ..			
Advances for the purchase of other conveyances.			
Total deductions ..			
Net amount paid ..			

II. Page 68, T. O. Form No. 5—

Substitute the following for the existing last page of T. O. Form No. 5:—

1. Received contents and certified that I have satisfied myself that all emoluments included in bills drawn  $\frac{1 \text{ month}^*}{2 \text{ months}}$  previous to this date,  $\frac{3 \text{ months}}$  with the exception of those detailed below (of which the total has been refunded by deductions from this Bill), have been disbursed to the proper persons and that their acquittances have been taken and filed in my office with receipt stamp duly cancelled for every payment in excess of Rs. 20.

2. Certified that no person in superior service has been absent either on deputation or suspension with or without leave (except on casual leave), during the month of

Note.—When an absentee statement accompanies the bill this certificate should be struck out.

\*One line to be used and the others scored out,

applicable to him. I had satisfied myself that it was admissible and that all grants of leave and departures on, and returns from, and all periods of suspension and deputation and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my initials.

4. Certified that all appointments and permanent promotions and such of the officiating promotions as have to be entered in the Service Books as per columns in the standard Bombay Civil Services Rule Form No. 1 have been entered in the Service Books of the persons concerned under my initials.

5. Certified that all Government servants whose names are omitted from, but for whom pay has been drawn in, the bill have actually been entertained during the month (Sub-Rule 38).

6. Certified that no person, for whom house rent allowance has been drawn in this bill, has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn. Also certified that I have satisfied myself that the menials for whom house rent allowance has been claimed in this bill are entitled to it in accordance with Bombay Civil Services Rules, Appendix LV, section III.

7. Certified that pay has been granted to new entrants into Government service as defined in Revised Rates of Pay Rules, either at the revised rates of pay or at the reduced rates of pay in accordance with the orders of Government issued from time to time. Personal pay given on account of the revision or reduction of the scales of pay has been merged into increments as they accrued.

8. Certified that in the case of Government servants in subordinate services for whom pay on promotion on or after 1st May 1935 has been claimed in the old scales, it has been seen that it is correctly admissible according to the orders and rules in the matter.

9. Full presumptive pay of the posts in which the Government servants concerned have been shown above as officiating, has been allowed after due consideration of the responsibility involved, as required by Government Resolution No. 9074, dated 5th August 1931. In other cases, officiating pay has been fixed in proportion to the responsibility involved.

10. Certified that the leave salary drawn in this bill is the pay of the permanent post held substantively by the incumbent, at the time of taking leave (Sub-Rule 38 of Financial Publication No. II).

11. Certified that no leave salary for any Government servant appointed before 4th August 1931 (except serial No.        in whose service books a note regarding allocation has been recorded) drawn in this bill for        is debitable to any Government etc., other than the Bombay Government.

3. Certified that no leave has been 50 <sup>anted</sup> by reference to the  
servant's Service Book, leave account <sup>Serial No.</sup>

12. Certified that the service of no Government servant appointed on or  
after 4th August 1931 has been lent to any other Government.

13. Certified that in cases where the compensatory allowances have  
been claimed during leave (or temporary transfer as the case may be)  
the likelihood of the officers returning to the same or similar posts was  
recorded in the original orders sanctioning the leave (or temporary  
transfer as the case may be)—Government Circular, Finance Depart-  
ment, No. 22/33, dated the 29th August 1935.

14. Certified that the Government servants for whom bad climate  
allowance is claimed in this bill are neither natives of, nor have their  
residence in, the tract or place for which the allowance is sanctioned,  
nor are their head-quarters at healthy places, and that the rates do not  
exceed those mentioned in Appendix V to the Bombay Civil Services  
Rules. Also certified that the allowances drawn in this bill have not  
been paid before (General letter No. 4 No. T.M.-28-A/1543, dated the  
17th September 1935).

15. Certified that the permanent travelling allowance and fixed  
contingencies claimed in this bill will be paid to those officers who have  
actually performed the duties for which the allowance has been  
sanctioned and that it has not been claimed for any other person  
during his absence on leave other than casual leave or during joining  
time.

16. Certified that men who have been granted increments have  
actually earned them.

Station .

Date 194 .

(Signature and Designation of  
Drawing Officer.)

\*Please pay to

†Received payment through

(Signature and Designation of  
Drawing Officer.)

Pay (Rs. ) Rupees

Examined and entered.

Treasury Accountant.

Treasury Officer.

Dated 194 .

\*To be filled in, in addition to the above endorsement, when the bill is to be paid at  
the branch of the Imperial Bank.

†To be filled in when the bill is to be paid at the Treasury.

*Detail of Pay of Absentees refunded.*

Name.	Period.	Amount.	
		Rs.	a.

(, 1790/33/1994-B, dated 20th June 1939.)

60, Financial Publication No. II, 2nd Edition,  
dated 6th December 1939.)

## MO-11 Bk H 360-5a

67.

[P. T. O.]

1. Received contents; also certified that I have satisfied myself that all emoluments included in bills drawn <sup>1 month \*</sup> ~~2 months~~ <sup>3 months †</sup> previous to this date with the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, and that their acquittances have been taken and filed in my office, with receipt stamp duly cancelled for every payment in excess of Rs. 20.

† One line to be used and the others to be scored out.

2. Certified that no person in superior service has been absent either on deputation or suspension or with or without leave (except on casual leave) during the month.
3. Certified that all officers whose names are omitted from, but whose pay has been drawn in this bill have actually been entertained during the month.
4. Certified that no leave has been granted until by reference to applicants' service books and leave accounts and to the leave rules applicable to them, I had satisfied myself that it was admissible, and that all grants of leave and departures on, and returns from leave and all periods of suspension and deputation and other events which are required under the rules to be so recorded have been recorded in the service books and leave accounts under my initials.
5. Certified that all appointments and permanent promotions and such of the acting promotions as have to be entered in the service books as per the columns in the standard B. C. S. R. Form No. 1 have been entered in the service books of the persons concerned under my initials.
6. Certified that during the period for which house rent has been claimed no rent-free Government quarters were allotted to or were occupied by any person for whom rent allowance has been drawn in this bill.

Station \_\_\_\_\_

Date \_\_\_\_\_ 19 .

Signature and designation of Head of Office.

#### DETAIL PAY OF ABSENTEES REFUNDED

Section of Establishment.	Name.	Period.	Amount.	Section of Establishment.	Name.	Period.	Amount.	Pay Rupees ( ) _____
								Examined and entered.
								Treasury Accountant.
								Treasury Officer.
								Dated 19 .

## TREASURY ORDERS

T. O. FORM

[See Sub. R. 38 (b)]

*Detailed pay bill of the permanent establishment (Time-*

For use in.

[illegible]

\* To be entered by Drawing Officers and checked in Audit Office.

2. In the remarks column should be recorded all unusual permanent events such as death,
3. The total pay of an officer officiating in a certain scale should be drawn for the period only to which he draws pay for the period,
4. Each scale should be divided off by a red line drawn right across the sheet and a total of
5. The names of the men holding permanent posts should be entered in order of seniority and





		Rs.	a.
Total (column 8) ..			
Deduct—Undisbursed pay as detailed below—			
"	General Provident Fund (column 10).		
"	Postal Premia and other fund deductions (column 11).		
"	Income Tax (column 13) ..		
"	In adjustment of advances recoverable as detailed in statement (attached).		
"	Recoveries on account of house-rent, etc., as detailed in statement (attached).		
"	_____		
"	_____		
Total deductions ..			
Net amount required for payment (in words) Rupees.			
_____			
_____			
Pay to me _____			
			<p>1. Received contents and certified that I have satisfied myself that all emoluments <u>1 month*</u> included in bills drawn <u>2 months</u> previous <u>3 months</u> to this date, with the exception of those detailed below (of which the total has been refunded by deductions from this bill), have been disbursed to the proper persons and that their acquaintances have been taken and filed in my office with receipt stamp duly cancelled for every payment in excess of Rs. 20.</p> <p>*One line to be used and the others scored out.</p> <p>2. Certified that no person in superior service has been absent either on deputation or suspension with or without leave (except on casual leave), during the month of _____</p> <p>Note.—When an absentee statement accompanies the bill this certificate should be struck out.</p> <p>3. Certified that no leave has been granted until by reference to the applicant's Service Book, leave accounts and to the leave rules applicable to him, I had satisfied myself that it was admissible, and that all grants of leave and departures on, and returns from, and all periods of suspension and deputation and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my initials.</p> <p>4. Certified that all appointments and permanent promotions and such of the officiating promotions as have to be entered in the Service Books as per columns in the standard B. C. S. R. form No. 1 have been entered in the Service Books of the persons concerned under my initials.</p> <p>5. Certified that all Government servants whose names are omitted from, but for whom pay has been drawn in, the bill have actually been entertained during the month. (Sub. R. 38.)</p> <p>6. Certified that no person for whom house rent allowance has been drawn in this bill has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn.</p> <p>7. Certified that pay has been granted at the reduced rates to new entrants into Government service in accordance with the orders of Government issued from time to time. Personal allowances, where admissible, will be merged into increments as they accrue.</p> <p>(Signature and Designation of Drawing Officer.)</p> <p>Station _____</p> <p>Date _____</p>

*Page 72, Treasury Office Form No. 6—*

In the column for certificates in this form *substitute* the following for No. 7—

“Certified that pay has been granted to new entrants into Government service as defined in paragraph 1 (a) of Government Resolution, Finance Department, No. 150/33, dated the 28th December 1933, either at the revised rates of pay or at the reduced rates of pay in accordance with the orders of Government issued from time to time. Personal pay given on account of the revision or reduction of the scales of pay has been merged into increments as they accrued.”

(G. R., 5804, dated 5th December 1934.)

(Correction No. 4, Financial Publication No. II, 2nd Edition,  
dated 15th February 1935.)

*Page 72, Treasury Order Form No. 6—*

*Insert the following certificate in the column for certificates in this form :—*

“ 8. Certified that in the case of Government servants in subordinate services for whom pay on promotion on or after 1st May 1935 has been claimed in the old scales, it has been seen that it is correctly admissible according to the orders and rules in the matter.”

(G.R., 150/33, dated 13th May 1936.)

(Correction No. 18, Financial Publication No. II, 2nd Edition,  
dated 15th December 1936.)

Page 72, Treasury Order Form No. 6—

Insert the following certificate in the column for certificates in this form :—

“ 9. Full presumptive pay of the posts in which the Government servants concerned have been shown above as officiating, has been allowed after due consideration of the responsibility involved, as required by Government Resolution No. 9074, dated 5th August 1931. In other cases, officiating pay has been fixed in proportion to the responsibility involved.”

(G.R., 9074, dated 21st December 1931.)

(Correction No. 19, Financial Publication No. II, 2nd Edition,  
dated 15th December 1936.)

[Price—Anna 1 or 1d.]

*Page 73, T. O. Form No. 6—*

*Periodical Increment Certificate..*

*For the heading “ Date of last increment or of appointment to post  
in column 5 substitute “ Date from which the present pay is drawn.”*

*(File No. S. 63/7973.)*

*(Correction No. 51, Financial Publication No. II, 2nd Edition,  
dated 26th July 1938.)*











No. 7.

under T. O. 16.]

for the month of \_\_\_\_\_ 19 .

(To be filled up by Audit Office.)	Acting Officer (if any).				(To be filled up by Audit Office.)		Remarks.
	Name.	Sub- stantive Post.	Sub- stantive Pay.	Officiat- ing Pay.			
9	10	11	12	13	14		15
E. C.					E. C.	S.	
S.							

Head of Office.

## TREASURY ORDERS

T. O. FORM

C. A. C. FORM

[See Sub. R. 40 (a)]

*Absentee*

Name and Designation (substantive) of absentee.	PAY OF ABSENTEE (RATE PER MONTH).			NATURE OF ABSENCE.				
	Maximum.	Minimum.	Actual.	Kind.	Period.	Office to which transferred.	Date of commencement of absence.	Date of return (to be filled in when he returns).
1	2	3	4	5	6	7	8	9

A.—Each chain of arrangements consequent on each absence should be.

B.—For a Government servant absent on special temporary duty or column 5 with a note in the column of remarks, of the particular

C.—If a Government servant is suspended, columns 1 to 15 should be suspended person's name appears, it should be noted in the column

D.—The entire chain of arrangements made in consequence of each appeared. In other cases it will be sufficient to show the name of in accordance with these instructions should be separated off by

E.—In columns 8 and 9 it should be stated whether the departure or





Page 80, T. O. Form No. 9—

*Increment Certificate.*

(i) For the headings "Date of last increment or appointment post" and "Future pay" in columns 4 and 7 substitute "Date from which present pay is drawn" and "Pay after present increment respectively."

(ii) For the word "acting" in column 2 substitute "officiating"

(G.M., 737/33/24130-B, dated 25th February 1939.)

T. O. FORM No. 10.

C. A. C. FORM No. 11.

(See Sub. R. 45 under T. O. 16.)

*Certificates.*

1. Certified that I have satisfied myself that the amounts included in bills drawn  $\frac{1 \text{ month}}{2 \text{ months}^*}$   $\frac{2 \text{ months}^*}{3 \text{ months}}$  previous to this date, with the exception of those

detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in acquittance rolls filed in my office, with receipt stamp duly cancelled for every payment in excess of Rs. 20.

† 2. Also that the journeys for which mileage has been claimed under B. C. S. Rule 457 for non-gazetted ministerial or menial Government servants, were made by public or hired conveyance under my orders.

† 3. Also that it was necessary for the Government servants for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (B. C. S. Rule 467).

4. Certified that the distances between places shown in the bill are correct, so far as I have been able to ascertain from District Officers. (G. R. No. 3804, dated 8th November 1905.)

5. Certified that the actual cost by road claimed in the bills for which vouchers could not be obtained is correct to the best of my knowledge.

*Details of Travelling Allowance refunded.*

Section of establish- ment.	Name.	Period.	Amount.	Section of establish- ment.	Name.	Period.	Amount.

Passed for Rs. \_\_\_\_\_

Head of Office

Date \_\_\_\_\_ 19 .

(Controlling Officer).

Pay Rupees ( . . . . . )

† From \_\_\_\_\_ Sub-Treasury.

Examined and entered.

Treasury Officer.

Accountant.

Date \_\_\_\_\_ 19 .

Sub-Treasury Officer.

Incorporated in the District Accounts on \_\_\_\_\_

Accountant.

One line to be used and the others scored out.

Clause 2 should be scored out with a pen when no mileage is claimed under B. C. S. 457 and clause 3 when there is no claim under B. C. S. Rule 467.

† To be filled up when payable from a Sub-Treasury.







T. O. FORM No. 10  
 C. A. C. FORM No. 11 *concl'd.*

### Instructions for preparing travelling allowance bills.

Voucher No. of list of payments for 19
---

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.
2. Permanent travelling conveyance and horse allowances should be drawn along with the pay of the Government servant and not in travelling allowance bills.
3. Fractions of a mile in the total of a bill for any one journey for each person should not be charged for.
4. When the first item of a travelling allowance bill is a halt, the date of commencement of that halt should be stated in the "Remarks" column.
5. If daily allowance is claimed in respect of a road journey the number of miles travelled should be entered in column 14 and the daily allowance in columns 17 to 19.
6. Journey performed beyond British Territory should be indicated separately and the distance travelled should be stated in each case.
7. When travelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.

(Space for pre-audit encacements in respect of bills submitted for pre-audit.)

For use in the Accountant General's Office.

Head of service chargeable.

Admitted for Rs. .... Objected to Rs. .... Reason of objection :—
---

Senior Accountant.

G. O.

---

T. O. FORM No. 11.  
C. A. C. FORM No. 12.

(See Sub. R. 47 under T. O. 16.)

*Certificates.*

(1) Certified that the distances between places shown in the bill are correct, so far as I have been able to ascertain from the District Officers (Government Resolution, Finance Department, No. 3804 dated 8th November 1905).

(2) Certified that the actual cost by road claimed in the bill for which vouchers could not be obtained is correct to the best of my knowledge.

Head of Office.





T. O. FORM No. 11—*concl'd.**Instructions for preparing travelling allowance Claims.*

1. Journeys of different kinds and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried separately to the last money column.

2. Hours of journey should be mentioned only—

(1) When for an absence from headquarters of not more than two consecutive days, daily allowance is claimed for two days.

(2) When mileage or actual expenses in lieu thereof are claimed.

(3) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by a journey by road or by a halt.

3. Number of miles travelled should be entered in all cases of journeys by road or by boat.

4. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not on Travelling Allowance Bills.

5. Fractions of a mile in the total for any one journey should not be charged for.

6. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the remarks column.

T. O. FORM No. 12.  
C. A. C. FORM No. 13.

(For Public Works Establishments.)

(See Sub. R. 47 under T. O. 16.)

Pay Rupees (in words and figures)

\*From

Sub-Treasury.

Examined and entered.

Treasury Officer.

Accountant.

Sub-Treasury Officer.

Incorporated in the District Accounts  
on

Accountant.

Abstract, Travelling Allowance Bill of the Establishment of                      for  
the month of                      19 .

Section of establish- ment.	Name and rank.	Actual pay of the appoint- ment.	Parti- culars of charge.	Items (Totals for each head of claim).	Total for each person.	Total for each class.	Voucher accompanying.								
		Rs.		Rs. a. p.	Rs. a. p.	Rs. a. p.									
							<table><tr><td>Appropriation for 19 -19</td><td>Rs.</td><td>a.</td><td>p.</td></tr><tr><td>Expenditure including this bill.</td><td></td><td></td><td></td></tr></table>	Appropriation for 19 -19	Rs.	a.	p.	Expenditure including this bill.			
Appropriation for 19 -19	Rs.	a.	p.												
Expenditure including this bill.															
(In words)						Total of Bill	Balance								

\* To be filled up when payable from a sub-treasury.

No. 28

Page 89, T. O. Form No. 12—

Delete the sub-columns for "pies" wherever they occur in this Form.

(G.M., 2680/33-C, dated 16th February 1937.)

T. O. FORM No. 12—*contd.*

Certified that I have satisfied myself  
that the amounts included in the bills  
drawn 1 month\*  
2 months previous to this  
3 months

Treasury.

Voucher No. of List for

19 , Rs.

date, with the exception of those  
detailed below (of which the total  
amount has been refunded by deduc-  
tion from this bill), have been  
disbursed to the Government servants  
therein named and their receipts taken  
in the Acquittance Roll.

(Classification to be entered by the  
Preferring Officer.)

2. Certified that in support of each claim  
for which no voucher accompanies  
this bill, a duly completed travelling  
allowance journal countersigned by  
the proper authority has been placed  
on record in my office.

Total amount  
of bill .....Rs.

Admitted. ....Rs.

Objected .....Rs.

Auditor.

R. O.

Contents received.

Date

19 .

Executive Engineer.

Divisional Accountant.

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\* One line to be used and the others scored out.



T. O. FORM No. 13.  
C. A. C. FORM No. 16.  
(See Sub. R. 51 under T. O. 16.)

BILL No.

DISTRICT OF	DETAILED BILL OF CONTINGENT CHARGES OF  FOR THE MONTH OF 19  HEAD OF SERVICE—
-------------	---

Details of No. of Sub-Voucher.	Description of charge, and No. and Date of Authority for all charges requiring Special Sanction.	Amount.
	Total Rupees ( <i>in words</i> ) .. Rs.	

1. I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that to the best of my knowledge and belief the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the Permanent Advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 25 in amount are attached to the bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again. All work bills are annexed.

2. Certified that I have personally checked the progressive total in the bill with that in the Contingent Registers and found it to agree. (G.R., F.D., No. 1722, dated 23-12-1922.)

3. Certified that this bill does not include includes charges on account of Municipal, sanitary and water taxes for hired or Government residential quarters which are recoverable from the occupants. The amount so recoverable has been will be recovered by deduction from contingent bill for

**Audit Page—**

	TREASURY,	
Voucher No.	of	List
for	19	:
Rs		

[Classification to be entered by the Preferring Officer.]

Major head \_\_\_\_\_

Minor head \_\_\_\_\_

Primary unit \_\_\_\_\_

Detailed head \_\_\_\_\_

4. I certify that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in sections I and II of Chapter 9, Financial Publication No. I. (G. R., F. D., No. 6043, dated 9-5-1928.)

5. I certify that the coolies engaged on manual labour and paid at daily or monthly rate for whom charges have been included in this bill were actually entertained and paid. (Item 10 of Appendix 13 to Audit Code, Vol. II.)

6. I certify that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payments. (G. R., F. D., No. 6043, dated 9-5-1928.)

7. Certified that the conveyance hire charged in this bill was unavoidable.

8. Certified that all Bhatta to witnesses has been paid strictly in accordance with the scale laid down by Government.

E. E. and Received Contents.

Dated 19 . } Drawing Officer or Head of Office.

	Rs.	a.	p.
Total of Contingent Bill ..			
Alotment for 19 -19 ..			
Expenditure, including this Bill ..			
Amount of Work Bills annexed ..			
Balance available ..			

Total amount of Bill .. Rs. \_\_\_\_\_

[For use in the Accountant General's Office.]

Admitted .. Rs. \_\_\_\_\_

Objected to .. Rs. \_\_\_\_\_

Passed for Rs. (in words)

Rupees

I certify that in support of every charge of more than Rs. 25 made in this bill, a receipt or other voucher has been given to me and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rs. 25 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All Work Bills are also appended.

Auditor.

Reviewing Officer,

(Signature) Office :  
Dated 19 .

\* Of Countersigning Officer.

Pay Rs. (in words) Rupees

Examiner. } Dated 19 .

Accountant. } Treasury Officer.

**No. 16.**

*Page 92, T. O. Form No. 13—*

*Insert the following as certificate No. 5-A in this form :—*

“ Certified that all inferior servants whose pay has been charged in this bill were actually entertained in Government service during the period concerned. ”

[Correction No. 99, dated 2nd September 1935 to Civil Account Code, Volume I,  
8th Edition (2nd Reprint).]

(Correction No. 16, Financial Publication No. II,  
dated 8th July 1936.)

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T. O. FORM No. 14.  
C. A. C. FORM No. 41.

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T. O. FORM

C. A. C. FORM

(See Sub. R. 70)

(To be printed on ordinary

*Bill for pensions chargeable to**paid at the*

PAYMENT.		Number of pension pay- ment order.	Signature of pensioner to non-employ- ment certificate.  <i>We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or an establishment paid from a Local Fund, during the period for which the amount of pension claimed in this bill is due.</i>	Name of pensioner.
Date.	No.			

*Note 1.*—The non-employment certificate should also be printed in vernacular.

*Note 2.*—In the case of pensioners who furnish particulars of re-employment in the whether the rules regarding such re-employment have been duly observed.



## TREASURY ORDERS

T. O. FORM  
C. A. C. FORM

(See Sub. R 72)

[illegible]

(1) Certified that this order of refund has been registered and noted against the original of the same sum has not been issued.

(2) Passed for payment under sanction given in \_\_\_\_\_

(3) Sanctioned and passed for payment.

*Note.*—(2) or (3) to be struck out as required.

*Received payment.*

*Claimant's signature.*

*The* \_\_\_\_\_ 19

*Examined*

*Accountant.*

In cases where refunds of fines are permitted to be made direct from Treasuries or Sub-treasury, include the name of the Treasury or Sub-Treasury in which amount was credited and Treasury.

No. 15.

No. 17.

under T. O. 16).

## REVENUE

of Revenue Head).

Treasury Officer's signature in token of verification of Treasury credit.	Name of Payee.	Amount to be refunded.		
6	7	8		
		Rs.	a.	p.

receipt entry in the Departmental account under my initials and previous order for refund.

*Magistrate or other Officer.*

Pay Rupees \_\_\_\_\_ only.

*Officer in charge of Treasury.*

Treasuries other than those at which they were credited, the entry in column 5 should column 6 should be filled up by the Treasury Officer of the head-quarters (not Sub.)



## T. O. FORM No. 16.

(See Sub. R. 53 under T. O. 16.)

(Not to be paid at the Treasury after the 10th unless the certificate prescribed in G. R., F. D., No. 3471, dated 24th September 1915, printed at foot is signed.)

Government of Bombay	<b>ABSTRACT BILL FOR CONTINGENT CHARGES</b> <b>OF</b> Detailed bill will be sent for countersignature on	For the month of 19 .		
Head of Service		Nos. of vouchers		
Nos of Sub-vouchers	Abstract of Charges and Date of Authority where special sanction is necessary.	Amount		
		Rs.	a.	p.
	Total rupees (in words) ..			

Dated 19 .

Contents received.

Pay Rupees.....

(Head of Office.)

All detailed bills for the preceding month  
have been submitted to the Controlling  
Officer (except those set forth in the  
attached memorandum which explains  
the reasons for the non-submission)\*.

Dated 19 . Treasury Officer.

Payable in cash to

(Head of Office.)

\*The portion in brackets is intended to be scored out in ordinary cases, and should be  
used in exceptional circumstances only.

AUDIT PAGE—  
TREASURY

Voucher No.                      of                      List  
for    19 .

Rs.

(Classification to be entered by the Preferring Officer

(For use in the Accountant General's Office.)

Total amount of the Bill Rs.

Objected to.....Rs.

For want of detailed bill

Auditor.

Reviewing Officer.

Detailed Bill received and attached to Voucher.

Dated

19 .

Auditor.

**CONTINGENT CHARGES—*contd.***

For work done by a Government factory or other departments ..	T. O. 16	Sub. R. 54.
In P. W. D.—to be drawn only by Divisional Officer ..	T. O. 16	Sub. R. 51—Note 2.
Preparation of Bills for countersigned —	T. O. 16	Sub. R. 53.
Procedure for including in — bills for stores purchased through Indian Stores Department ..	T. O. 16	Sub. R. 54—Note 2.
Responsibility of drawing officers for —	T. O. 27 (a) and (b)	
Scale and special — require special sanction .. ..	T. O. 16	Sub. R. 52.

**CONTRACTORS—**

Payments to — by cheque on the nearest treasury ..	T. O. 18	Sub. R. 104-C.
—May be made to financing Banks ..	T. O. 16	Sub. R. 78—Note 2.

**DEPARTMENTAL PAYMENTS—**

Authority and certificate for — ..	T. O. 16	Sub. R. 77.
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**DISCOUNT—**

On stamps .. ..	T. O. 16	Sub. R. 75.
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**DISPUTABLE CLAIMS—**

Not to be entertained .. ..	T. O. 17	
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**ERASURES—**

In accounts, registers, books and schedules prohibited .. ..	T. O. 16	Sub. R. 27.
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**ESTABLISHMENT—**

Classification of — .. ..	T. O. 16	Sub. R. 36.
Leave salary of — .. ..	T. O. 19	
Preparation of pay bill of — ..	T. O. 16	Sub. Rs. 38 to 44.
Preparation of travelling allowance bill of — .. ..	T. O. 16	Sub. Rs. 45, 46, 47 and 48.
Sections of — .. ..	T. O. 16	Sub. R. 37.

**EXAMINATION FEES—**

Refunds of — .. ..	T. O. 16	Sub. Rs. 73 and 74.
Procedure for receipt of — ..	T. O. 9 (a)	Sub. R. 19.

**FOREST DISBURSERS—**

Term defined and procedure for supply of funds for — .. ..	T. O. 16	Sub. R. 80.
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**FUNDS, SUPPLY OF—**

From Sub-Treasuries, Procedure how made — .. ..	T. O. 16	Sub. R. 83.
(i) Forest Disbursers, by cheques ..	T. O. 16	Sub. R. 80.
(ii) Subordinate Officers, by cheques ..	T. O. 16	Sub. R. 81.
To the Excise Department ..	T. O. 16	Sub. Rs. 91 to 93.

**GAZETTED GOVERNMENT SERVANTS—**

Alteration of pay of — .. ..	T. O. 16	Sub. R. 32.
An increased or changed rate of pay, etc., of — not to be drawn without pre-audit or without authority from Principal Auditor .. ..	T. O. 21	Sub. Rs. 109, 110.
Forms of pay bills of — .. ..	T. O. 16	Sub. Rs. 31 and 33.

GAZETTED GOVERNMENT SERVANTS—*contd.*

Last-pay certificate should accompany the first pay bill, etc., unless — newly appointed .. ..	T. O. 22	
Leave salary of — may be paid in any district in India .. ..	T. O. 19	
May draw their pay partly in district head-quarters where serving and partly at Bombay or Karachi ..	T. O. 18	Sub. R. 104 and Notes.
Need not present separate bill for additional allowance unless chargeable to local funds or to sources other than general revenues .. ..	T. O. 16	Sub. R. 31.
Pay and travelling allowance bill of — of the P. W. D. may be drawn in any Treasury or Sub-Treasury within their jurisdiction .. ..	T. O. 18	Sub. R. 105.
Responsibility for correct allocation in bills of — .. ..	T. O. 16	Sub. R. 31 (1)—Note.

## HEALTH CERTIFICATE—

Must accompany first bill on new appointment .. ..	T. O. 16	Sub. Rs. 34 and 42.
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## IMPERIAL BANK—

Power of Governor in Council in connection with — .. ..	T. O. 29	
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## INCOME TAX—

Payment of — refund voucher .. ..	T. O. 16	Sub. R. 78-A.
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## INCREMENT—

Arrears of — how drawn .. ..	T. O. 16	Sub. R. 43.
Certificate required with first bill in which — is drawn .. ..	T. O. 16	Sub. R. 43.
Operating to carry a Government servant over the efficiency bar should be supported by a declaration regarding fitness to pass the bar .. ..	T. O. 16	Sub. R. 43-A.

## INDENTS—

Form and procedure in the P. W. D. regarding — for service postage stamps .. ..	T. O. 9 (a)	Sub. R. 18.
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## INSPECTING OFFICERS—

Drawing of pay bills of — .. ..	T. O. 18	Sub. R. 107.
Drawing of pay bills of Establishment of — .. ..	T. O. 18	Sub. R. 108.

## LAST-PAY CERTIFICATES—

Forms of — .. ..	T. O. 22	Sub. Rs. 112 and 114.
Of gazetted Government servants to be granted by the Treasury Officer ..	T. O. 22	Sub. R. 112.
Of non-gazetted Government servants to be granted by the head of office ..	T. O. 22	Sub. R. 112.
Rules regarding the preparation of — ..	T. O. 22	Appendix 2.
To be presented with pay bill when pay is drawn for the first time from any Treasury unless newly appointed ..	T. Os. 16 and 22	Sub. R. 42.

## LETTERS OF CREDIT—

Supply of Funds to the Excise Department by — .. ..	T. O. 16	Sub. Rs. 91 to 93.
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## LOCAL FUNDS—

The nature of account of — ..	T. O. 16	Sub. R. 62.
The duties of Treasury Officers regarding the account of — ..	T. O. 16	Sub. R. 62.

## LOANS AND ADVANCES—

Procedure for repayment of — ..	T. O. 16	Sub. R. 56.
Takavi Advances—Limitation to issue of — .. ..	T. O. 16	Sub. R. 58—Note.

## TREASURIES—

Bank responsible for safe custody of Government — deposited in Bank ..	T. O. 10 (b)
Cannot be withdrawn from public account without the written permission of the Treasury Officer ..	T. O. 13
Duties for the custody of — in Treasury when a Government servant of Indian Audit Department is a Treasury Officer .. ..	T. O. 6
Must be retained in a Treasury or deposited in the Bank ..	T. O. 3
Principal Auditor may permit withdrawal of — for any purpose ..	T. O. 14
Procedure for the custody of — in a Treasury .. ..	T. O. 10 (a)
Procedure for withdrawal of — for expenditure on central subjects ..	T. O. 12
Purposes for which Treasury Officer may permit withdrawal of — ..	T. O. 15 (a)
Responsibility of Drawing Officers for withdrawal of — ..	T. O. 27 (a) and (b)
Rules for the transfer of Government — from one Treasury to another ..	T. O. 11
Term withdrawal defined ..	T. O. 12

## RECORDS—

In accounts, registers, books and schedules, prohibited ..	T. O. 16	Sub. R. 27.
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## PROMOTIONS—

Iteration of — of gazetted Government servants ..	T. O. 16	Sub. R. 32.
Form — how to be drawn ..	T. O. 16	Sub. R. 44.
Authority and certificate for departmental — ..	T. O. 16	Sub. R. 77.
In the case of time-scales of — with efficiency bars — declaration of fitness to pass the bar required from authority empowered to promote ..	T. O. 16	Sub. R. 32-A.

## RECEIPTS—

By Indian States, receipts to be given in duplicate — ..	T. O. 9 (b)	Sub. R. 20-A.
In case of urgent necessity Collector may require Treasury Officer to make — ..	T. O. 23	
Instructions for — of leave-salary in India ..	T. O. 19	
Issuance of pies and annas in — ..	T. O. 16	Sub. R. 26.

PAYMENTS—*contd.*

Shall be made in the district in which the claim arises .. ..	T. O. 18	
To Bandra Municipality—by cheques—	T. O. 18	Sub. R. 106-A.
To Contractors by cheque on the nearest treasury .. ..	T. O. 18	Sub. R. 104-C.
— May be made to financing Banks ..	T. O. 16	Sub. R. 78—Note 2.
To Forest Department .. ..	T. O. 16	Sub. Rs. 79 to 82.
To persons not in Government service ..	T. O. 16	Sub. R. 78.

## PAYMENTS INTO TREASURY—

Entry in the Remittance Book ..	T. O. 9(a)	Sub. R. 15.
Of cheques on local banks ..	T. O. 9(a)	Sub. R. 13—Note.
Procedure for — ..	T. O. 9 (a)	Sub. Rs. 9 to 12.
Procedure for payment into a Bank ..	T. O. 9 (a)	Sub. R. 12.
Procedure for — of moneys not derived from Provincial Revenues ..	T. O. 9(b)	

## PENSIONS—

Certificate of non-employment ..	T. O. 16	Sub. R. 70 (4).
Date of event determining the — ..	T. O. 16	Sub. R. 70 (2).
Female Pensioners—		
Declaration of non-marriage ..	T. O. 16	Sub. R. 70 (3).
Life Certificates ..	T. O. 16	Sub. R. 70 (1).
May be paid in any District when payable in India ..	T. O. 20	
Not drawn for three years not to be paid without the sanction of the Principal Auditor ..	T. O. 16	Sub. R. 71-B (a).
Not exceeding Rs. 50 a month may be made by postal money order—rules regarding — ..	T. O. 16	Sub. R. 71-A.
Not payable without intimation of the rate from the Audit Officer ..	T. O. 21	
Pension payment orders—Entry of payment in — ..	T. O. 16	Sub R. 71.
Register of —; manner of upkeep ..	T. O. 16	Sub. R. 69.

## PENSION PAYMENT ORDERS—

Separate files for different classes of —; their custody ..	T. O. 16	Sub. R. 68.
Power to transfer — from one Treasury to another ..	T. O. 20	
Transfer of payment of — within the same district ..	T. O. 20	
Treasury Officer should examine files of — every month ..	T. O. 16	Sub. R. 71-B (a).

## POSTAGE STAMPS—

Form and procedure in P. W. D. regarding indent for service — ..	T. O. 9(a)	Sub. R. 18.
General procedure for Supply of Service — ..	T. O. 9(a)	Sub. R. 17.
Sale of service—to officers of Local Funds prohibited ..	T. O. 9 (a)	Sub. R. 17.

## PRINCIPAL AUDITOR—

May permit withdrawal for any purpose ..	T. O. 14	
Not responsible for the general management of District Treasuries ..	T. O. 5(a)	Sub. R. 1.
Term defined ..	T. O. 2	

## PUBLIC WORKS DEPARTMENT—

## Compensation for land :

Payments by Special Land Acquisition officers .. ..	T. O. 16	Sub. R. 83.
Cheques drawn on treasuries specified by the Principal Auditor ..	T. O. 16	Sub. R. 87.
Payments—		
At Sub-Treasuries .. ..	T. O. 16	Sub. R. 90.
By cheques .. ..	T. O. 16	Sub. R. 87.
Modes of drawing money from Treasury .. ..	T. O. 16	Sub. R. 85.
Petty construction and repairs ; charges for — .. ..	T. O. 16	Sub. R. 83.
ordinate officers—		
Funds not to be supplied by Remittance Transfer Receipts .. ..	T. O. 16	Sub. R. 89.
Limitation on the drawings of — ..	T. O. 16	Sub. R. 88.
Who may be empowered to draw against Divisional Officer's account ..	T. O. 16	Sub. R. 88.

## PUBLIC WORKS DISBURSERS—

Session defined .. ..	T. O. 16	Sub. R. 84.
Supply of Funds to — .. ..	T. O. 16	Sub. Rs. 84 and 85.

## PAYMENTS—

Remittances made by — on the working day — procedure regarding — .. ..	T. Os. 9 (b) and (c)	Sub. R. 20-B.
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## TRANSACTIONS OF (GOVERNMENT) MONEY—

Transactions of — must be brought to account — .. ..	T. O. 7	
Variations to expenditure provided : Exceptions — .. ..	T. O. 7	
Station fees .. ..	T. O. 9 (a)	Sub. R. 19.
Procedure in Treasuries .. ..	T. O. 9 (a)	Sub. R. 13.
Funds may be appropriated for immediate expenditure (Forest Department) .. ..	T. O. 7	Sub. R. 4.
Special procedure for (Forest Department) .. ..	T. O. 9 (a)	Sub. Rs. 9 and 20.
Special procedure for — in P. W. D. ..	T. O. 9 (a)	Sub. R. 15.

## PAYMENTS INTO THE TREASURY—

Cases in which receipts should be signed by Treasury Officer .. ..	T. O. 9(a)	Sub. R. 5.
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